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Canadian pamphlets

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Pork Packers: Fred. Rowland, London
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Woollens: Belcher, Sutherland and Co., Toronto

THE STANDARD CUSTOMS TARIFF OF CANADA 1884

COMPILED FROM OFFICIAL SOURCES.
ALPHABETICALLY ARRANGED.

COMPILED AND PUBLISHED BY

Rae & Watson, 22 Church Street, Toronto. Customs Brokers and Forwarding Agents.

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1884.

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-5 JUN. 84
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TORONTO, ONT.

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PUBLISHERS' NOTE.

We have pleasure in placing before the public a book which we expect will supply a long-felt want amongst merchants and others. In order to make this work of still greater value we intend issuing, as occasion may require, a Bulletin containing the various changes that may be made in the Tariff from time to time, and other particulars of public importance. This Circular will be Mailed to subscribers who must register their addresses at our office.

RAE & WATSON,
Customs Brokers, &c.

22 CHURCH STREET,
TORONTO, April, 1884.

Sections of Customs Act of 1883

OF INTEREST TO IMPORTERS.

No goods shall be unladen from any vessel arriving at any port or place in Canada, from any place out of Canada, nor from any vessel having dutiable goods on board brought coastwise, nor shall bulk be broken within three leagues of the coast, until due entry has been made of such goods, and warrant granted for the unlading of the same; and no goods shall be so unladen (unless for the purpose of lightening the ship or vessel in crossing over a shoal or bar, or sand-bank) except between sunrise and sunset, and on some day not being a Sunday or statutory holiday, and at some hour and place at which an officer of the Customs is appointed to attend the unlading of goods, or at some place for which a sufferance has been granted by the Collector or other proper officer, for the unlading of such goods: and if, after the arrival of the vessel within three leagues of the coast, any alteration be made in the stowage of the cargo so as to facilitate the unlawful unlading of any part thereof, or if any part thereof be fraudulently staved, destroyed or thrown overboard, or any package be opened, it shall be deemed a breaking of bulk; and all goods unladen contrary to this Act shall be seized and forfeited; and if bulk be broken contrary to this Act, the master shall forfeit two hundred dollars, and the vessel may be detained until the said fine is paid, or satisfactory security is given for the payment thereof; and unless payment be made or security be given, within thirty days, such vessel may, at the expiration thereof, be sold to pay the said penalty.

If the contents of any package intended for importation into another port, or for exportation, be unknown to the master, the officer may open and examine it, and cause it for that purpose to be landed if he sees fit; and if any prohibited goods be found therein, all the goods in such package shall be seized and forfeited.

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, **MERCHANT TAILOR**

The person entering any goods inwards shall deliver to the Collector or other proper officer, an invoice of such goods shewing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported, and a bill of the entry thereof, in such form as shall be appointed by competent authority, fairly written or printed, or partly written and partly printed, and in duplicate, containing the name of the importer,—and, if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place, within the port, where the goods are to be unladen,—and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture.

Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the same time, pay down, or cause to be so paid, all duties upon all goods entered inwards ; and the Collector or other proper officer shall, immediately thereupon, grant his warrant for the unlading of such goods, and grant a permit for the conveyance of the same goods further into Canada, if so required by the importer.

In default of such entry and landing, or production of the goods, or payment of duty, the officer of Customs may convey the goods to a Customs Warehouse, or some secure place appointed by the Collector for such purpose, there to be kept at the risk and charge of the owner ;—and if such goods be not duly entered within one month from the date of their being so conveyed to the Customs Warehouse, or other appointed place, and all charges of removal and warehouse rent duly paid at the time of such entry, the goods shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied, first to the payment of duties and charges, and the overplus, if any, after discharging the vessel's lien, or other charges for transportation, shall be paid to the owner of the goods or to his lawful agent : Provided always, that in case the same cannot be sold for a sum sufficient to pay the duties and charges if offered for sale for home consumption, or the charges if offered for sale for exportation, such goods shall not be sold, but be destroyed.

No entry, nor any warrant for the landing of any goods, or

To Dress Economically you should order your

for the taking of any goods out of any warehouse (as hereinafter provided) shall be deemed valid, unless the particulars of the goods and packages in such entry or warrant correspond with the particulars of the goods and packages purporting to be the same in the report of the vessel, or other report (where any is required) by which the importation or entry thereof is authorized, nor unless the goods have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty or may be imported: and any goods taken or delivered out of any vessel, or out of any warehouse, or conveyed into Canada beyond the port or place of entry, by virtue of any entry or warrant not corresponding with the facts in all such respects, or not properly describing the goods, shall be deemed to be goods landed or taken without due entry thereof, and shall be seized and forfeited; and the Collector or proper officer, after the entry of any goods, may, on suspicion of fraud, open and examine any package of such goods in presence of two or more credible witnesses, and if, upon examination, the same are found to agree with the entries, they shall be repacked by such Collector or proper officer, at the public cost, but otherwise they shall be seized and forfeited.

The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty; and the invoice thereof shall be produced to the Collector.

Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptation of the term, and at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article, and so *bona fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases hereinbefore referred to, shall be subject to such additions as to the Collector or appraiser of the port at which they are presented may appear just and reasonable, to bring up the amount to the true and fair market value, as required by this section.

Except only in cases where it is otherwise provided herein, or by regulation of the Governor in Council, no entry shall be deemed perfect unless a sufficient invoice of the goods to be entered, duly certified in writing thereon as correct by the person, firm and corporation from whom the said goods were purchased, has been produced to the Collector, and duly attested as required by this Act.

CLOTHING from JOSEPH J. FOLLETT

If any goods are found which do not correspond with the goods described in the invoice or entry, or if the description in the invoice or entry has been made for the purpose of avoiding payment of the duty or of any part of the duty on such goods, or if in any entry any goods have been undervalued for such purpose as aforesaid, such goods shall be seized and forfeited.

Officers of Customs may board any vessel at any time or place and stay on board until all the goods intended to be unladen shall have been delivered; they shall have free access to every part of the vessel, with power to fasten down hatchways, the forecastle excepted, and to mark and secure any goods on board; and if any place, box or chest be locked, and the keys withheld, the officer may open the same. If any goods be found concealed on board they shall be seized and forfeited, and if any mark, lock or seal upon any goods on board, be wilfully altered, opened or broken, before the delivery of the goods, or if any goods be secretly conveyed away, or if hatchways fastened down by the officer be opened by the master, or with his assent, the master shall forfeit four hundred dollars, and the vessel may be detained until the said fine be paid, or satisfactory security be given for the payment thereof.

No refund of duty shall be allowed after the lapse of fourteen days from the time of entry, for any alleged misdescription of goods by the importer; and should any error of the kind be discovered by the importer while unpacking his goods, he shall immediately and without further interference with the goods, report the facts to the Collector in order that the same may be verified.

Any attorney and agent duly thereunto authorized by a written instrument, which he shall deliver to and leave with the Collector, may, in his said quality, validly make any entry, or execute any bond or other instrument required by this Act, and shall thereby bind his principal as effectually as if such principal had himself made such entry or executed such bond or other instrument, and may take the oath hereby required of a consignee or agent, if he be cognizant of the facts therein averred; and any instrument appointing such attorney and agent shall be valid if in the form prescribed by the Minister of Customs.

Fine Ordered Clothing at the Lowest Prices at

ALPHABETICAL LIST

OF

Customs Ports, Out-Ports and Preventive Stations.

Those marked 1 are Out Ports. Those marked 2 are Preventive Stations.

PROVINCE OF QUEBEC.

Clarenceville
Coaticooke W.P
Boundary Line 2
Hereford 2
Island Fond
Dundee
St. Regis 1
Trout River 1
Frelighsburg
Gaspe "
Esquimaux Point 1
Madaline River
Ste Anne des Monts 1
Hemmingford
Frontier
McLean's Corner 1
Roxham
Lacolle
Montreal "
Magdalen Islands "
House Harbor
New Carlise (Paspebiac) "
Carleton 2
Port Daniel 2
New Richmond
Perce "
Cape Cove
Potton (Mansonville)
Quebec W.P
Chicoutimi 2
Escoumains 2
Jersey Point 1
Tadousac 2
Trinity Bay
Rimouski "
Matane
Russeltown
Athelstan
St. Armand "
Philipsburg 1
St. Hyacinthe "
St. Johns "
Rouse's Point "
Sherbrooke "
Richmond
Sorel "
Stanstead "
Georgeville 2
Stanstead Junction
Sutton (Abertorn)
Three Rivers "

JOSEPH J. FOLLETT'S, 183 Yonge St, Toronto

PROVINCE OF ONTARIO.

Amherstburg	W.P
Anderdon 2	
Riviere aux Canards 2	
Belleville	
Shannonville 2	
Berlin	"
Brantford	"
Brighton	
Consecon 2	
Brockville	"
Almonte 1	
Maitland 1	
Chatham	"
Rondeau 2	
Romney 2	
Clifton	"
Chippawa 1	
Niagara Falls 1	
Suspension Bridge 2	
Thorold 1	
Cobourg	"
Grafton 2	
Colborne (Welland C'l)	"
Collingwood	"
Byng Inlet	
Parry Sound	
Cornwall	"
Aultsville 2	
Cramahe—Colborne (Co. Northumberland)	"
Darlington (Bo'man'le)	"
Deseronto	"
Dover	"
Port Ryerse	"
Rowan 1	
Simcoe 1	
Dundas	"
Dunnville	"
Fort Erie	"
Galt	"
Gananoque	"
Rockport 2	
Goderich	"
Guelph	W.P
Walkerton	"
Hamilton	"
Hope	"
Kincardine	"
Wingham 1	
Kingston	"
Bath 1	
Collinsby 2	
Garden Island 2	
South Fredericksburg 2	
Wolfe Island 2	
Kingsville	
Leamington 2	
Southport (Pelee I)	
Lindsay	"
London	"
Clinton 1	
Strathroy 1	
Morrisburg	"
Matilda 2 (Iroquois)	
Napanee	"
Newcastle	"
Niagara	"
Queenston 1	"
Oakville	"
Port Credit 1	"
Burlington 1	
Oshawa	"
Owen Sound	"
Meaford 1	
Ottawa	"
Pembroke 1	"
Paris	"
Penetanguishene	
Midland 1	
Peterboro'	"
Picton	"
Wellington 1	
Milford 1	
Prescott	"
Cardinal 1	
Port Arthur	"

Fort William 1	
Silver Islet 1	
Sarnia	W.P
Petrolia	
Courtwright 2	
Moore 2	
Point Edward 2	
St. Catharines	"
Port Robinson 1	
Port Dalhousie	
St. Thomas	
Stanley	
Burwell	
Pt. Bruce	
Saugeen (Southampton)	
Sault Ste. Marie	"
Bruce Mines 1	
Cockburn's Island 1	"
Killarney 2	
Manitowaning 2	
Michael's Bay 1	
Moose Factory 1	
Richard's Landing	
St. Joseph's Island	
Stratford	W.P
St. Mary's	"
Wiarton 1	"
Toronto	"
Barrie 1	"
Brampton 1	
Muskoka	
Trenton	"
Wallaceburg	"
Sombra 2	
Village of Lambton 2	
Whitby	"
Pickering 2	
Windsor	"
Belle River 2	
Petite Cote 2	
Sandwich 1	
Springs	
Woodstock	"
Ingersoll 1	"

PROVINCE OF NEW BRUNSWICK.

Bathurst	W.P
New Bandon 1	
Campo Bello (Welchpool)	"
Grand Manan 1	
Caraquette	"
Tracadie 1	"
Chatham	"
Dalhousie	"
Campbellton 1	"
Dorchester	"
Rockland 1	
Fredericton	"
Grand Falls	"
Edmunston 1	"
Fish River 2	
Grand River 1	
Lower Andover 1	
Tobique 1	
Hillsborough	"
Harvey 1	
Alma 2	
Moncton	W.P
Cocaque 1	"
McAdams Junction	"
St. Croix 2	
Newcastle	"
Richibucto	"
Buctouche 1	"
Sackville	"
Bay Verte 1	
Rockport 1	"
Shediac	"
Shippegan	
St. Andrews	"
West Isle 1	
St. George	"
St. John	"
Lepreaux 1	
Musquash 1	
Quaco 1	
Sussex	"

TAILOR, 183 Yonge Street, TORONTO

St. Stephen W.P
Mill Town 1
Woodstock "
Bloomfield 2
Canterbury 2
Centreville 1
Florenceville 2
Richmond Station 1 W.P

PROVINCE OF NOVA SCOTIA.

Amherst W.P
Joggins 1
Northport "
Pugwash 1 "
Tidnish 1
Wallace 1 "
Annapolis "
Clement's Port 1
Thorne's Cove
Antigonish "
Harbour au Bouche 1
Little River, or Bayfield 1
Arichat "
Island of Cape Breton & Strait of Canseau 2
Lardoise 1
Lennox Passage 1
Riviere Bourgeoise 1
St. Peters 1 "
Baddeck "
Aspey Bay 1
Great Bras d'Or 1 "
Ingonish 1
St. Anns 1 "
Barrington "
Port Latour 1
Bridgetown "
Port William 1
Cornwallis "
Canada Creek 1
French Cross 1
Harbourville 1
Horton 1
Kentville 1 "
Port Williams "
Digby "
Bear River 1 "
Free Port 1
Sandy Cove 1
Westport 1
Guysboro W.P
Cape Canseau 1
Crow Harbor 2
Isaac Harbor 1
Liscomb 1
St. Mary's River 1
Whitehead 2
Halifax "
Hubbard's Cove 1
Sheet Harbor 1
Spry Bay 1
Ship Harbor 1
Musquodoboit 1
Liverpool "
Londonderry "
Economy
Locke Port "
Five Islands 1
Lunenburg "
Bridgewater 1
Chester 1
Lahave 1 "
Mahone Bay "
Margaretsville "
Port George 1 "
North Sidney "
Little Bras d'Or 1
Parrsborough "
Advocate Harbor 1 "
Apple River 1
Ratchford's River
Pictou "
Merigomish 1
New Glasgow 1
Pointe Brule 1 "
River John 2
Tatamagouche 1 "
Port Hawkesbury "
Port Hastings
Port Mulgrave 1 "

To be well Dressed get your CLOTHING from

Port Hood	W.P	Weymouth	W.P
Margaree 1		Acadie 1	
Port Medway	"	Belliveau's Cove 1	
Shelburne	"	Port Gilbert 1	"
Jordan's Bay 1		Windsor	"
Sydney	"	Cheverie 1	
Caledonia 1		Hantsport 1	
Cow Bay 1		Maitland 1	"
Gaberouse Bay		Walton 1	
Lingan 1		Yarmouth	"
Little Glace Bay 1		Beaver River 1	
Louisburg 1		Pubnico 1	
Main a Dieu 1		Tusket 1	
Truro	"	Tusket Wedge 1	"
Clifton 1	"		

PROVINCE OF BRITISH COLUMBIA.

Victoria	W.P	Burrard's Inlet
Nanaimo 1		Osayoos 1
Stickine River		Kootenay 1
New Westminster 1	"	

PROVINCE OF MANITOBA.

Winnipeg	W.P	Emerson	W.P
Brandon 1	"	Gretna 1	"
Portage la Prairie 1	"	West Lynn	"
Regina 1	"	Smuggler's Point	"
York Factory 1	"		

NORTH-WEST TERRITORIES.

Fort McLeod	Fort Walsh	Wood Mountain

PROVINCE OF PRINCE EDWARD ISLAND.

Charlottetown	W.P	Orwell 1	
Bay Fortune 1		Pinette 1	
Cape Traverse 1		Rustico 1	
Cardigan 1		Souris 1	
Crapaud 1		St. Peters 1	
Georgetown 1	"	Summerside 1	W.P
Grand River 1		Alberton 1	"
Montague Bridge 1		Malpeque 1	
Murray Harbor 1		Port Hill	
Murray Harbor, North 1		Tignish 1	
New London 1		West Cape 1	
North River			

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DOMINION OF CANADA

CUSTOMS TARIFF,

1884.

A

	Per Cent
Absinthe	$2 per Gal
Acid, Acetic	25 cents per I.G.
Acid, Muriatic and Nitric	20
Acid, Oxalic	Free
Acid, Boracic	Free
Acid, Sulphuric	½ c per lb
Acid, Sulphuric and Nitric, combined state and all mixed	25
But Carboys and Demijohns containing Acids, Vinegar, or other liquids shall be subject to the same duty as if empty.	
Advertising Pamphlets	$1.00 per 100
Advertising Pictures, or Pictorial Show Cards or Bills	6 cents per lb. and 20
Agaric—"Dye Stuff"	Free
Agates, Rubies, Pearls, Sapphires, Emeralds, Garnets, and Opals, not polished nor otherwise manufactured	Free
Agates, Sapphires, Emeralds, Garnets, and Opals, polished but not set or otherwise manufactured	10
Agricultural Implements, Mowing Machines, Harvesters without Binders, Binding attachments, Reapers, Sulkey and walking Ploughs and parts of same, Harrows, Scythes, Horse and Hand Hay Rakes, Garden Rakes of any material, Grain Seed Drills, Spades and Shovels, Hoes, Hay, Straw, Manure, Spading, Mining Forks, and all similar articles and parts thereof	35
Alabaster	20
Ale, Beer and Porter, in bottles (6 quarts and 12 pints to I.G.)	18 cents per I.G.

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, **MERCHANT TAILOR**

	Per Cent
Ale, Beer and Porter, in casks, or otherwise than bottles	10 cents per I.G.
Ale, Beer and Porter, barrels containing bottled ale and porter are considered packages for exportation only, and therefore free of duty.	
Alkanet Root	Free
Aloes	Free
Alum and Aluminous Cake	Free
Aluminum	Free
Ambergris	Free
Ammonia, Sulphate of	Free
Anchors	Free
Anatomical Preparations	Free
Animals, Living, of all kinds, not elsewhere specified	20
Animals, for improvement of stock, viz: horses, cattle, sheep and swine, under the regulations to be made by the Treasury Board, and approved by the Governor in Council	Free
Animals brought into Canada temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. But a bond shall first be given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond	Free
Annato, liquid or solid and seed	Free
Aniline Dyes, in bulk or packages of not less than one pound weight	Free
Aniline Dyes, not otherwise provided for	10
Aniline Oil, Crude	Free
Aniline Salts and Arseniate of	Free
Anvils	30
Antimony	Free
Apples, dried	2 cents per lb
Apples, green	40 cents per bbl
Apparel, wearing, and other personal and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada	Free
Argols, dust and crude	Free
Arms, Clothing, Musical Instruments for Bands, Military Stores and Munitions of War, for the use of the Army, Navy and Canadian Militia	Free

	Per Cent
Arrow Root	20
Arsenic	Free
Arseniate of Aniline	Free
Articles for use of Governor-General, Foreign Consuls-General, Dominion Government, or any of the departments thereof or Senate, or House of Commons	Free
Artificial Flowers	25
Artificial Teeth	20
Asbestos	20
Ashes, Pot, Pearl or Soda	Free
Awnings and Tents	25
Asphaltum mineral	Free
Atlases with or without letter-press	15
Axes of all kinds	30

B

Babbit Metal	10
Bacon, Fresh, Salted, Dried or Smoked	2 cents per lb
Bagatelle Tables or Boards, with cues and balls, thirty-five per cent *ad valorem*	35
Bags, Cotton, seamless	2 cents per lb. and 15
Bags, Cotton, made by the needle	30
Bags, containing fine salt from all countries	25
Bags, Paper, of all kinds	25
Bags, " " (if printed)	30
Baking Powder	20
Bag Frames	20
Balls, Glass	30
Bamboo, unmanufactured	Free
Bamboo Reeds, not further manufactured than cut into suitable lengths for Walking Sticks, or Canes, or for sticks for Umbrellas, Parasols or Sunshades	Free
Barilla	Free
Barber's Twist	20
Barrels of Canadian manufacture exported filled with domestic Petroleum and returned empty, under such regulations as the Minister of Customs shall direct	Free
Barley	15 cents per bush
Barytes, unmanufactured	Free
Bay Rum	$1.90 per gal. and 30
Beans	15 cents per bush
Beans, Vanilla and Nux Vomica	Free
Beads and Bead Ornaments	20

Per Cent

er, Ale and Porter, imported in bottles (6 quarts and and 12 pints to I.G.) ..... 18 cents per I.G.
Beer, Ale and Porter, imported in casks, or otherwise than bottles .....10 cents per I.G.
Bees ..... Free
Beeswax 20
Bedsteads, Iron or Wood 35
Bed Comforters 27½
Benzole, not elsewhere specified .....7½ cents per I.
Belladona Leaves..... Free
Bells, for Churches..... Free
Bells, all other 30
Belts and Trusses 25
Berries, for dyeing, or used for composing dyes ..... Free
Belting, Leather or Rubber 25
Belting, Cotton 20
Bibles, Prayer Books, Psalm Books and Hymn Books, 5
Bill-Heads, printed, lithographed, or copper or steel plate 30
Billiard Tables, without pockets, 4 feet 6, x 9 feet, and under ..... $22.50 each, and 15
Billiard Tables, without pockets, over 4 feet 6, x 9 feet, $25.00 each and 15
Billiard Tables, with pockets, 5 feet 6, x 11 feet, or under $35.00 each, and 15
Billiard Tables, with pockets, over 5 feet 6, x 11 feet.. $40.00 each, and 15
Each table to include 12 cues, and one set of 4 balls, with markers, cloths and cases, but no pool balls
Binders' Cloth, except Mulls 10
Bird Cages, all kinds 30
Bismuth, metallic..... Free
Bitters (see "Spirits").....$1.90 per I.G.
Biscuits and Cakes, sweetened as confectionery .....
Biscuits, not sweetened 20
1 cent per lb. and 25
Blacking, Shoe, and Shoe Polish, harness and leather dressing 25
Blacking, all other..... 20
Black Lead 20
Blank Books, account and copy books to be drawn or written upon 30
Blankets, composed wholly or in part of Wool, Worsted, hair of Alpaca Goat, or other like animals
7½ cents per lb. and 20

	Per Cent
Boiler Tubing, iron lap welded, wrought, not coupled or threaded or otherwise manufactured, 1½ inches in diameter and over	15
Boiler Plate and Tank Iron	12½
Bolts, Washers and Rivets, iron and steel ..	30
Bolting Cloths not wire	Free
Bone Dust and Bone Ash, for manufacture of phosphates and fertilizers	Free
Bones, crude and not manufactured, burnt, calcined, ground or steamed	Free
Bonnets, Hats and Caps, not elsewhere specified, including knitted Scotch caps	25
Bonnet Wire	20
Books, printed periodicals and pamphlets, bound or in sheets, not being foreign reprints of British copyright works, nor blank account books, nor copybooks, nor books to be written or drawn upon, nor bibles, prayer books, psalm and hymn books ..	15
British copyright works, reprints of, fifteen per cent. *ad valorem*, and in addition thereto twelve and a-half per cent. *ad valorem*	15 and 12½
Books, educational, imported by and for the use of schools for the deaf and dumb exclusively ..	Free
Books, maps and charts, specially imported by, and for the use of, any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy or seminary of learning, provided that no more than two copies of any one such book, map or chart shall be so imported by or for the use of any one society.. ..	Free
Books, bound, which shall have been printed more than seven years at the date of importation, except that foreign reprints of English copyrighted books shall be subject to the copyright duty ..	Free
Books printed by any Government, or by any scientific association, or other society, now existing for the promotion of learning and letters, issued in the course of their proceedings, and not for the purpose of trade	Free
Bookbinders' Tools and implements, including ruling machines and ruling pens imported by booksellers	10
Boots and Shoes, rubber, leather and felt	25
Boot Laces	30
Borax	Free

	Per Cent
Botany, specimens of	Free
Bottles, glass, of every description	30
Bottles, pressed, moulded or cut	30
Braces of cotton and elastic	30
Brads, tacks and sprigs	30
Brandy (see "Spirits")	$1.45 per I.G.
Brass Wire and rods, cut in lengths	30
Brass, old or scrap, and in sheets	Free
Brass, in bars, bolts, seamless drawn tubing, and plain and fancy drawn tubing	10
Brass Sheet, cut strips or sub-divisions	30
Brass, in strips for Printers' rule, not finished ..	15
Brass and Copper Wire, round or flat	Free
Brass and Copper Wire-cloth	20
Brass Screws	30
Brass, agraffe pins for pianos, to be treated as part of pianos	25
Brass, manufactures of, not elsewhere specified ..	30
Breadstuffs, grain and flour and meal of all kinds, when damaged by water *in transitu*, twenty per cent. *ad valorem* upon the appraised value, such appraised value to be ascertained as provided by sections 44 45 and 46 of the Act of 40 Vic., cap. 10, intituled "An Act to amend and consolidate the Acts respecting the Customs" as amended by the Act 44 Vic., cap. 11	20
Barley	15 cents per bush
Buckwheat	10 cents per bush
Indian Corn	7½ cents per bush
Oats	10 cents per bush
Rice	1 cent per lb
Rice, uncleaned, unhulled or paddy, when imported direct from the country of growth, seventeen and a-half per cent. *ad valorem*	17½
Rye	10 cents per bush
Wheat	15 cents per bush
Pease	10 cents per bush
Beans	15 cents per bush
Buckwheat meal or flour	¼ cent per lb
Cornmeal	40 cents per bbl
Oatmeal	½ cent per lb
Rye Flour	50 cents per bbl
Wheat Flour	50 cents per bbl
Rice and Sago flour	2 cents per lb
Britannia Metal, in pigs and bars	Free

	Per Cent
Britannia Metal, manufac. .res of, if not plated	25
Britannia Metal, manufactures of if plated	30
Brimstone, crude or rolled in flour	Free
Brim Moulds for gold-beaters	Free
Bristles	Free
Brick, for building purposes	20
Bridges, iron	25
Bromine	Free
Brooms	25
Broom Corn	Free
Bronze, phosphor, in blocks, bars, sheets or wire	Free
Brushes	25
Buckwheat	10 cents per bush
Buckwheat, meal or flour	¼ cent per lb
Buggies of all kinds	35
Buttons and button moulds of all kinds	25
Button Hooks	20
Button Covers	10
Butter	4 cents per lb
Buchu Leaves	Free
Buckram	20
Builders' Hardware	30
Bullion, gold or silver	Free
Bullion Fringe, all kinds	20
Burrstones, in blocks, rough, or unmanufactured, and not bound up in millstones	Free
Burgundy Pitch	Free
Bustles	30

C

Cable, submarine, unenumerated	20
Cable Cord	20
Cabinets of coins, medals and other curiosities of antiquity	Free
Cabinetmakers' Hardware	30
Caoutchouc, unmanufactured	Free
Candles, tallow	2 cents per lb
Candles, paraffine wax	5 cents per lb
Candles, all others, including sperm	25
Cannon and Musket Powder, in kegs and barrels	4 cts per lb

Cans or Packages made of tin or other material, containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, one cent and a-half on each can or package; and when exceeding one quart, an ad-

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This old established firm enjoy a reputation second to none in the Dominion.

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Best CABINETS at present only

$3.00 per Dozen

	Per Cent
ditional duty of one cent and a-half for each additional quart or fractional part thereof	
Canvas, Java, waffie, aida, zephyr, Peru, fancy Java, momie, Oatmeal, penelope, burlap, railroad, etc.	20
Canvas for manufacture of floor oil-cloth, and not less than 58 inches wide, and not pressed or calendered	Free
Canvas of hemp or flax, when to be used for boats or ships' sails	5
Canvas, all other, not elsewhere specified ..	20
Cane Juice Syrup .. .. ⅝ cent per lb. and	30
Cane, split or otherwise manufactured	25
Caps, cloth, wool.. .. 10 cents per lb. and	25
Caps, Hats, and Bonnets, fur and straw, and all others not elsewhere specified	25
Cars, railway and street, and parts	30
Carbolic or heavy oil	10
Carboys, empty or not	30
Card Clothing Machine	25
Cards, playing .. .. .. 6 cents per pack	
Cards, printed, lithographed, or copper or steel ..	30
Cards, Easter, Christmas and New Years, and all others, not business or advertising	25
Cards, advertising	30
Carpet bags, trunks, valises, satchels and purses	30
Carpets, treble ingrain, three-ply or two-ply carpets, composed wholly of wool..10 cts. per sq. yard and	20
Carpets, Dutch, all wool .....10 cts. per sq. yard and	20
Carpets, jute and hemp	20
Carpets, two-ply and three-ply ingrain, of which the warp is composed wholly of cotton or other material than wool, worsted, hair of Alpaca goat, or other like animals .. 5 cents per square yard and	20
Carpets, Brussels, Tapestry, Wilton, Axminster, and Rugs of same	20
Carpets, printed felt	20
Cartridges, gun, rifle and pistol, in copper or paper, and cartridge cases of all kinds	30
Car Wheels and Axles, of iron or steel ..	25
Carriages, and similar vehicles not otherwise enumerated	35
Carriages, parts of, and of similar vehicles shall be charged with the same rate of duty on a proportionate valuation as that chargeable upon the finished article	
Carriage Springs, steel	30

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, **MERCHANT TAILOR**

	Per Cent
Carriages, railway	30
Carriage tops, frames, bodies and wheels ..	35
Carriages of travellers, and carriages laden with merchandise, and not to include circus troupes or hawkers, under regulations to be prescribed by Minister of Customs	Free
Carriage Dusters or lap wraps, woven ..	20
Carriage Makers' Hardware	30
Carriages, children's, of all kinds	35
Caskets, burial, of any material..	35
Casts, as models for use of School of Design ..	Free
Castings, not elsewhere specified	25
Cathodes, nickel	10
Catgut Strings or gut chords for musical instruments..	Free
Catgut or Whipgut, unmanufactured.. ..	Free
Celluloid, moulded to size for knife handles ..	10
Celluloid or Xyolite, in sheets, lumps and blocks	Free
Cement, Portland or Roman	20
Cement, shoemakers'	20
Cement, raw or in stone from quarry (13 cubic ft. to ton	$1 per ton
Cement, burnt and unground ..	7½ cents per 100 lbs
Cement, hydraulic or waterlime, ground, including barrels	40 cents per bbl
Cement, in bulk or bags ..	9 cents per bush
Cement rubber	25
Cereal Coffee..	3 cents per lb
Chalk, cliff-stone, unmanufactured	Free
Champagne, and all other sparkling wines, in bottles, containing each not more than a quart, and more than a pint	$3 per dozen bottles
Champagne, containing not more than a pint each and more than ½ pint	$1.50 per dozen bottles
Champagne, containing ½ pint each or less	75c. per dozen bottles
Champagne, bottles containing more than one quart each shall pay in addition to $3 per dozen bottles at the rate of $1.50 per I.G. on the quantity in excess of one quart..	$1.50 per I.G.
And in addition to the above specific duty	30
All liquors imported under the name of Wine, and containing more than 40 per cent. of Spirits of proof of Syke's Hydrometer, shall be rated for duty as enumerated spirits.	
Camomile Flowers	Free

To be well Dressed get your CLOTHING from

	Per Cent
Charts and Maps	20
Chain Cables, over 9-16 inch in diameter, whether shackeled or swivelled or not	5
Chains, all others not cable, including chain 17-32 of an inch, not elsewhere specified	20
Chains, trace, tug and halter	20
Cheese	3 cents per lb
Cheese Cloths .. .. 1 cent per square yard and	15
Cheques, printed, lithographed, or copper or steel plate	30
Checked Regattas .. 2 cents per square yard and	15
Chenille and Chenille Tassels	20
Cherries, green	1 cent per qt
Cherry Wheat, welding compound..	Free
Chicory, or other root or vegetable used as a substitute for coffee, kiln dried, roasted or ground ..	4 cents per lb
Chicory, raw or green	3 cents per lb
Chincona Bark	Free
China Ware and porcelain ware	25
China Clay, natural or ground	Free
China Matting	20
Chimneys, lamp, glass	30
Chloride of Lime	Free
Chloralum or Chloride of Aluminium	Free
Church Vestments	20
Churns, "wood"	25
Cigars .. .. .. 60 cents per lb. and	20
Cigarettes .. .. 60 cents per lb. and	20
Cinnabar	Free
Citrons, rinds of, in brine or candying	Free
Clays	Free
Clocks, and parts thereof, except springs	35
Clock Springs	10
Chronometer clocks, as clocks	35
Chronometer watches, as watches	25
Chronometers for ships use	Free
Cloaks, fur	25
Cloaks, cloth, cashmere, etc, 10 cents per lb. and	25
Clout Nails	30
Clothing, donations for charitable purposes	Free
Clothing, for use of Army, Navy and Militia ..	Free
Clothing, of any material, including horse-clothing, shaped, not otherwise provided for	30
Cloth Bolting	Free
Cloth Ironwire	25
Cloth, brass and copper	20

Per Cent

Cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, cloakings, horse-collar cloth, felt cloth of every description not elsewhere specified, composed wholly or in part of wool, worsted, hair of Alpaca goat and other like animals 7½ cents per pound and 20

Clothing, ready-made, or wearing apparel of every description, composed wholly or in part of wool, worsted, hair of Alpaca goat or other like animal, made up or manufactured wholly or in part by the tailor, seamstress or manufacturer, except knitted goods .. .. 10 cts. per pound and 25

Comprises all ready-made clothing for men and boys, of cloth, lustre russel cords and such like; mantles and cloaks, of cloth, cashmere, merino, imitation sealskin (of wool); ladies' and children's costumes and dresses; alpaca, mohair and felt skirts, balmoral skirts; flannel or union skirts; infants' merino cloaks and dresses, and any other article of clothing composed of wool, or wool and cotton, made up or manufactured wholly or in part by the tailor, seamstress or manufacturer. Horse-clothing shaped.

Clothing, waterproof of all kinds 35

Clothing, made of cotton, includes ladies' and children's cotton underclothing, men's and boy's shirts shirt fronts, collars and cuffs, cotton scarfs, pinafores, bibs, skirts and dresses of cotton in pique, marcelles, muslin, etc., either colored or white. Shaped horse clothing, etc. Oil clothing. Lace collars, ties and scarfs, made up by manufacturer, seamstress or tailor 30

Coal, coke and anthracite (2,000 lbs. to ton) .. 50 cts. per ton

Coal Dust 20

Coal, bituminous.. .. .. .. 60 cts. per ton

Coal Oil and Kerosene, distilled, purified or refined, not elsewhere specified .. .. 7 1-5 cents per I.G.

Coal Tar.. 10

Coal Pitch 10

Cobalt, ore of .. .. Free

Cocoa Matting and Mats 25

Cocoanuts .. .. $1 per 100

Cocanuts when imported from the place of growth by a vessel direct to Canada port .. 50 cents per 100

Cocoanut, dessicated, when sweetened 1 cent per lb. and 35

To Dress Economically you should order your

	Per Cent
Cocoa-paste, and other preparations of cocoa containing sugar .. .. 1 cent per lb. and	25
Cocoa-paste and chocolate, not sweetened	20
Cocoanut Oil and Palm in their natural state ..	Free
Cocoa, bean, shell or nibs	Free
Cod Liver Oil, medicated	20
Cochineal	Free
Coffee, green	Free
But if imported from U.S	10
Coffee, roasted or ground, from the United States 3 cents per lb. and	10
Coffee, roasted or ground, and all substitutes thereof not composed of root and vegetables 3 cents per lb	
Substitutes composed of roots and vegetables 4 cents per lb	
Coffee, extract	20
Coffins, of any material	35
Coffin Trimmings, of metal	30
Coins, gold and silver, except U. S. silver coin.. ..	Free
Coir and Coir Yarn	Free
Collars, Cuffs and Shirt Fronts, paper, linen or cotton	30
Colcothar dry oxide of iron	Free
Cologne Water, or perfumed spirits in bottles, flasks or other packages, weighing more than 4 oz $1.90 per I.G. and	30
Cologne Water, and perfumed spirits, in bottles, flasks or other packages, not weighing more than 4 ounces	40
Colors and Paints, ground in oil or any other liquid	25
Colors, dry, viz.:—Blue-black, Chinese blue, Prussian blue and raw umber, metallic color, cobalt zinc and tin	Free
Colors, in pulp, viz.:—Blue-black, blanc fixe, Chinese blue, Prussian blue and raw umber	25
Colors, in pulp, viz.:—Carmine, cologne, marjarcca and rose lakes, scarlet and maroon, satin and fine washed white, and ultramarine blue.. ..	Free
Colors and Paints not elsewhere specified.. ..	20
Combs, all kinds	25
Commercial Blank Forms, printed, lithographed, or copper or steel plate	30
Communion Plate, and plated ware for use in churches	Free
Compasses, for ship use	Free
Conium Cicuta, or Hemlock seed and leaf	Free
Confectionery and Sugar Candy, brown or white, 1 cent per lb. and	35
Copper, old or scrap, in pigs, bars, rods, bolts, ingots	

	Per Cent
and sheathing, not planished or coated or copper seamless drawn tubing	
Copper, rivets and burrs, and all manufactures of, not elsewhere specified	30
Copper in sheets	Free
Copper Sheets, cut in strips or sub-divisions ..	30
Copper and Brass Wire, round or flat	Free
Copper and Brass Wire Cloth	30
Cordage of all kinds	25
Corduroy .. .. 2 c. sq. yd.	15
Cordials (see "Spirits") .. .. .. $1.90 per I.G.	
Corn, Indian.. .. .. .. 7½ cents per bush	
Cornmeal .. .. .. 40 cents per bbl	
Cornstarch or Flour, potato starch, and all preparations having the quality of starch 2 cents per lb	
Cornelians, unmanufactured	Free
Corks, and other manufactures of cork-wood or cork-bark	20
Cork-wood, or bark, unmanufactured	Free
Corsets	30
Corset Laces	30
Cotton Quilts, made up	27½
Cotton Quilts, woven	20
Cotton, grey or unbleached, and unbleached, not stained painted or printed 1 cent per square yard and	15
Cotton, sheetings, drills, ducks, cheese cloths, cotton or canton flannels, not stained, painted or printed, grey or unbleached or bleached 1 cent per square yard and	15
Cotton Duck. The importer of cotton duck used for sails of ships and of fishing boats, or vessels, shall be entitled to a drawback equal to the duty paid thereon less five per cent of the value of the article on furnishing proof that the duck has been so used, under regulations to be made by the Minister of Customs.	
Cottons, denims, drillings, bed-tickings, ginghams, plaids, cotton or canton flannels, ducks and drills dyed or colored, checked or striped shirtings, cottonades, pantaloon stuffs, and goods of like description, galateas and Kentucky jeans 2 cents per square yard and	15
Cotton netting for gloves	10
Cotton, 42 inches wide and over, used for manufacturing enamelled cloth	15
Cottons over thirty-six inches wide, when imported by	

	Per Cent
manufacturers of window shades for use in their factories, exclusively for the manufacture of oiled window shades.	15
Cotton shirts and drawers, woven or made on frames, and all cotton hosiery and knitted cloth ..	30
Cotton Sewing Thread, on spools	20
Cotton, all clothing made of cotton or other material not otherwise provided for, including corsets, lace collars, cuffs and ties, and similar articles made up by the seamstress or tailor	30
Cotton Sewing Thread, in hanks, black and white, three and six cord..	12½
Cottons, prints, printed shirtings, printed muslins, furniture prints, cretonnes, plain prints, printed silicias	20
Cottons, all manufactures of, not elsewhere specified, held to embrace:—Sheets, cotton diaper, window holland, cotton huckaback, cotton damask in pieces and cloths, towels, book muslin, jaconet, checked jaconet, cambric, bishop's and victoria lawns, tarlatans, hair cords, crinoline, leno, pique, brilliants, cotton handkerchiefs, curtains known as Swiss, Nottingham, or lace, etc., if of cotton, glove finished cambrics, stay-bindings, bed lace, boot web, carpet binding, velvets and velveteens, cotton tapes, ferrets, tassels, window leno, cotton fringe, braids, mosquito netting, cambric edgings, insertions, and flouncings, mechlin, antimacassars, woven carriage dusters and lap-raps, terry cloth	20
Cottons, printed and dyed, jeans, coutilles, cambrics, silicias and casbans	27½
Cotton, seamless bags, irrespective of contents 2 cents per lb.	15
Cotton, prunello .. 2c. per square yard and	15
Cotton, wadding, batting, batts .. 2c. per lb. and	15
Cotton, wadding, batting, batts, if colored, 3c. per lb. and	15
Cotton Warps, carpet warps, knitting and hosiery yarns, and other cotton yarns under No. 40, unbleached 2c. per lb. and	15
Cotton Warps, carpet warps, knitting and hosiery yarns and other cotton yarns under No. 40, bleached, dyed, or colored .. 3c. per lb. and	15
Cotton Warps on beams.. .. 1c. per yard and	15
Cotton, or canton flannel, unbleached and bleached, not stained, painted or printed 1c. per square yard and	15

	Per Cent
Cotton, or canton flannel, if colored .. 2c. sq. yard and	15
Cotton Waste	Free
Cotton Wool	Free
Cotton and woollen netting for gloves	10
Cotton Umbrellas	25
Cotton Handkerchiefs	20
Cotton Seed Cake, oil cake, palm nut and meal cake ..	Free
Couplings, threaded	25
Coutille	20
Cream of Tartar, in crystals	Free
Crapes, all kinds	20
Crayons and Chalks	20
Cuffs, collars and shirt fronts, paper, cotton or linen	30
Curry Combs and curry cards	30
Cutlery, iron and steel, not elsewhere specified, including table, office and pocket cutlery; scissors and shears, including sheep shears; butchers' knives and steels; shoe, hunting, glaziers and farriers' knives; knives for horticultural purposes; and other articles for similar purposes as the above; horse clippers	20
Cast Iron Forks, not handled or ground ..	10
Cutters and Sleighs	30

D

Decanters, glass	30
Demijohns	30
Dental Instruments	20
Diamonds, unset, including black diamonds for borers	Free
Diamond Dust, or bort	Free
Diamond Drills, for prospecting for minerals ..	Free
Drafts, printed lithographed, or copper or steel plate	30
Dragon's blood	Free
Drain Pipes, glazed	25
Drain Tile, unglazed	20
Drawers, cotton, woven or made on frames ..	30
Drawers, Shirts and Hosiery, composed wholly or in part of wool, worsted, hair of Alpaca goat, or other like animals .. 7½ cents per lb. and	20
Drawings, paintings, engravings and prints ..	20
Drills, grain, seed, and parts	35
Drills, hand and machine	30
Dry Plates	30
Druggets, printed	20
Duck, for belting and hose	Free

	Per Cent
Dulce, natural	Free
Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not elsewhere specified ..	Free
Dynamite, dualin, giant powder and Vigorite, and other explosives of which nitro-glycerine is a component part.. .. .. .. 5c. per lb. and	20
Dyes, other than aniline, prepared	20
Dye, jet black	Free

E

Earth Closets	35
Earthenware and stoneware, and Rockingham ware and caneware, brown or colored	25
Earthenware, stoneware and white granite, or iron stoneware, and "C.C," ware, whether decorated, printed or sponged or not	30
Edge Tools	30
Eggs	Free
Egg Boxes	25
Elastic Goods, viz. :—Garter and loom webs, cords and braids, garter frills, garters, belting, stocking supporters, belts	25
Electroplate, and gilt of all kinds, not classed as jewellry, including cutlery plated wholly or in part ..	30
Electrotypes and Stereotypes, of standard books, not advertising books, pamphlets or sheets.. ..	10
Electrotypes and Stereotypes for commercial blanks and advertisements	20
Electric and galvanic batteries	25
Electric light apparatus	25
Embalming fluid..	30
Embossed books for the blind	Free
Emery	Free
Emery Wheels	25
Emery Paper, sand and glass, paper and cloth ..	25
Enamelled Cloth, for carriages, etc	30
Engines, locomotive and stationary, fire and other steam engines and boilers and other machinery composed wholly or in part of iron	25
Engravings, paintings, drawings and prints	20
Entomology, specimens of	Free
Envelopes, paper of all kinds, plain	25
Ergot	Free
Essences, of apple, pear, pineapple, raspberry, strawberry and other fruits, and vanilla $1.90 per I.G. and	20

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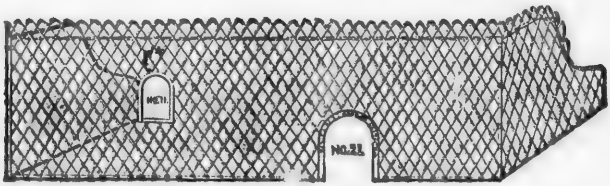

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TORONTO AGENCY 35, 37 & 39 QUEEN ST. EAST

	Per Cent
Ether and Spirits of Nitre .. $1.90 per I.G. and	20
Essences, such as old tom gin essence, scotch whiskey etc.	20
Essential Oils for manufacturing purposes	20
Esparto or Spanish Grass, and other grasses and pulp of, for the manufacture of paper..	Free
Excelsior, for upholsterer's use	20
Extract of Logwood	Free

F

Fans, "Advertising"..	30
Fans, all other	25
Facings	20
Farina	2 cents per lb
Farm Waggons and Carts	35
Fanning Mills and parts	35
Feathers, Ostrich and Vulture, undressed	15
Feathers, Ostrich and Vulture, dressed	25
Feathers, for beds	20
Felt, for boots and shoes, when imported by manufacturers for use in their factories	15
Felt, pull-overs for hats..	25
Felt, for glove linings, when imported by manufacturers for their use in factory	10
Felt, adhesive, for sheathing vessels..	Free
Felt, endless for paper makers, when imported by manufacturers for use in their factories.. ..	10
Felt, thick, for organ and piano makers	20
Felt Cloth, of every description, not elsewhere specified 7½ cents per lb. and	20
Felt Boots and Shoes	25
Felt Roofing, tarred..	25
Felt Roofing, not tarred	20
Felloes, Spokes, Hubs and parts of wheels	25
Felloes, Spokes, Hubs and parts of wheels, rough-hewn or sawn only..	15
Fibre, Tampico or Istle	Free
Fibre, Mexican	Free
Fibre, Vegetable, for manufacturing purposes	Free
Fibrilla	Free
Fillets of Cotton and rubber, not exceeding 7 inches wide, when imported by and for the use of manufacturers of card clothing	Free
Files	35
Fire-brick, or tiles for lining stoves and furnaces ..	20

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, MERCHANT TAILOR

	Per Cent
Fire-clay	Free
Fire-arms, muskets, rifles, pistols and shot-guns	20
Fire-arms, for the use of Army, Navy and Militia	Free
Fire-works	25
Fire-proof Paint, dry	¼ cent per lb
Fish Oil	Free
Fish, of all kinds, the produce of the fisheries of the United States (except fish of the inland lakes, or of rivers falling into them, and fish preserved in oil)	Free
Ferro Plates	20
Fish, fresh, salted or smoked, except free by Washington Treaty	1 cent per lb
Fish-bait	Free
Fish-hooks, nets, seins, lines and twines for the use of the fisheries, but not to include sporting, fishing tackle, or hooks with flies, or trawling spoons	Free
Fish-sounds	20
Fish-plates, steel	17½
Fish-plate, "iron," railway	17½
Fishing Rods	30
Flags	20
Flannels, of every desaription not elsewhere specified	7½ cents per lb. and 20
Flagstones, dressed	$1.50 per ton
Flasks, glass of every description	30
Flax, fibre, scutched	1 cent per lb
Flax, fibre, hackled	2 cents per lb
Flax, tow of, scutched or green	½ cent per lb
Flax Seed	10 cents per bush
Flax Seed Oil, boiled or raw	25
Flint, flints and ground flint-stones	Free
Flour, wheat	50 cents per bbl
Flour, buckwheat or meal	½ cent per lb
Flour, corn	2 cents per lb
Flour, rye	50 cents per bbl
Flour, rice	2 cents per lb
Flour, sago	2 cents per lb
Foot Grease, the refuse of the cotton seed after the oil is pressed out	Free
Fog Signals, detonating for railway alarms	20
Forks, hay, manure, straw, spading and mining	35
Forks, cast iorn, not handled or ground	10
Folia Digitalis	Free
Fossils	Free
Fowls, pure bred, for improvement of stock	Free

To Dress Economically you should order your

	Per Cent
Forgings, N E S	25
Freight Carts	35
Fringes, all kinds	20
Frogs, iron, railway	17½
Frog Points, iron railway	17½
Fruit, *dried*, Apples	2 cents per lb
Fruit, *dried*, currants, dates, figs, plums, prunes, raisins and all others not elsewhere specified	20
Fruit, *green*, Apples	40 cents per bbl
Fruit, *green*, blackberries, gooseberries, raspberries, strawberries	2 cents per quart
Fruit, *green*, cherries and currants	1 cent per quart
Fruit, *green*, cranberries, plums and quinces	30 cents per bush
Fruit, *green*, grapes	2 cents per lb
Fruit, *green*, peaches	40 cents per bush
Fruit, *green*, oranges and lemons	20
Fruit, in air-tight cans, including cans weighing not over one pound. 3 cents per can, and 3 cents additional per can for each pound, or fraction of a pound, over one pound in weight.	
Fruit, preserved in brandy and other spirits	$1.90 per I.G.
Fruit Jars, glass and preserve jars	30
Fullers' Earth	Free
Fullers' Earth, when prepared	20
Furniture, of wood, or any other material, house, cabinet or office, finished or in parts	35
Fur Skins, of all kinds, not dressed in any manner	Free
Fur Skins, wholly or partially dressed	15
Furs, caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur	25
Fur Trimmings	25

G

Game	20
Galoon, silk	30
Galoon, all other	20
Gas and Coal Oil Fixtures, or parts thereof	30
Gas Pipes of cast iron	25
Gas-light Shades	30
Gentian Root	Free
German Silver, in sheets	10
German Mineral Potash, salts for fertilizers	Free
German Silverware, not plated	25
Giant Powder	5c. per lb. and 20
Gigs	35

	Per Cent
Gin, Geneva (see "spirits")	$1.32½ per I.G.
Gin, Old Tom (see "spirits") in bulk ..	$1.32½ per I.G.
Gingseng Root	Free
Ginger, unground	20
Ginger, ground	25
Glass, bent, for manufacture of show cases, provided it is not made in Canada	Free
Glass bottles, decanters, phials and flasks of every description	30
Glass, carboys and demijohns, pressed bottles, flasks and phials of every description, telegraph and lightning rod insulators, fruit jars and glass bottles,	30
Glass, lamp and gas-light shades; lamps and lamp chimneys, globes, for lanterns, lamps and gas-lights,	30
Glass, ornamental, figured, enameled, stained, in sheets,	30
Glass, plate	20
Glass, plate, silvered	30
Glass, mirror plates, N E S	30
Glass, table-ware, pressed, moulded or cut	30
Glass, stained, tinted, painted, vitrified, in sheets,	30
Glass, window, stained	30
Glass, window, common and colorless	30
Glass, figured, enameled and obscure white, in sheets,	30
Glass, not figured, painted, enameled or engraved,	20
Glass, all others, and manufactured of, not elsewhere specified	20
Glass stoppers	30
Glass balls	30
Glass paper, sand, emery, paper and cloth	25
Glengarry or Scotch caps	25
Globes for lanterns and lamps	30
Gloves and mits of all kinds	25
Glue	20
Glucose syrup .. .. ½ cent per lb and	35
Glucose and grape sugar, to be classed and rated for duty as sugar, according to grade by Dutch standard in color.	
Glycerine	20
Gold beaters' moulds and skins	Free
Gold and silver leaf	25
Gold and silver leaf, imitation	25
Granite, all manufactures of, not elsewhere specified	20
Granite-ware, or ironstone ware (not iron)	30
Granite-ware, metal	25
Gravel	Free

Fine Ordered Clothing at the Lowest Prices at

	Per Cent
Grease and grease scrap, animal grease, for manufacture of soap	Free
Grindstone in the rough	$2 per ton
Grindstones, dressed or complete	20
Guano, and other animal and vegetable manure (not phosphate)	Free
Gums, Amber, Arabic, Australian, British, Copal, Damar Mastic Sandarac, Shellac and Tragacanth ..	Free
Gums, chewing, sweetened or flavored, 1c. per lb. and	35
Gum, chewing, not sweetened	20
Gum shellac, bleached and drawn	20
Gunny Cloth and gunny bags	20
Gunpowder, gun, rifle and sporting, in kegs ½ kegs, ¼ kegs and similar packages	5c. per lb.
Gunpowder, cannon and musket, in kegs and barrels,	4c. per lb.
Gunpowder, canister, in 1 lb. and ½ lb. tins,	15c. per lb.
Gunpowder, blasting and mining	3c. per lb.
Gut and worm gut, manufactured and unmanufactured, for whip and other cord	Free
Guttapercha, manufactures of	25
Guttapercha, crude	Free
Gypsum, ground	20
Gypsum, crude (sulphate of iron)	Free

H

Hair, curled	20
Hair, hog	20
Hair, angola, buffalo, bison, camel, goat, horse and human, cleaned and uncleaned, but not curled or otherwise manufactured, also cow, calf and deer hair	Free
Hair-cloth for tailors' purposes, ...	
Hair seating or hair cloth for furniture	30
Hair oils, pomatums and pastes, and all other perfumed preparations used for the hair mouth or skin ..	30
Hams, fresh, salted, dried or smoked	2c. per lb.
Hand carts	30
Handkerchiefs, cotton	20
Handkerchiefs, silk, ...	30
Hardware, builders', cabinet-makerers', upholsters', carriage-makers', saddlers' and undertakers' ..	30
Harrows, and parts	35
Harvesters, self-binders, and without binders and parts,	35
Hats, caps and bonnets, not elsewhere specified ..	25
Hats (unfinished), leghorn	20
Hatters plush	Free

	Per Cent
Hatters' furs, not on the skin	Free
Health food, Cold Blast whole wheat, flour and wheat pearled wheat and oats, granulated oats and barley, universal food, pea and bean flour, bran flour, bran food, pearled corn meal, white wheat gluten	20
Hemlock bark	Free
Hemp, undressed	Free
Hemp, Indian (crude drug)	Free
Hides, raw, whether dry, salted or pickled ..	Free
Hickory lumber sawn to shape for spokes of wheels, but not further manufactured	Free
Hoes, steel	35
Hollow-ware, tinned, glazed or enameled, of cast or wrought iron	25
Honey, in the comb or otherwise ..	3c. per lb.
Horse powers, and parts	35
Horn strips, when to be used in making corsets ..	Free
Horn and horn tips	Free
Hoofs	Free
Hoop skirts	30
Hooks and eyes	20
Hoop iron, not exceeding three-eighth ($\frac{3}{8}$) of an inch in width and being No. 25 guage or thinner, used for the manufacture of tubular rivets ..	
Hops	6c. per lb.
Horse shoes	30
Horse shoe nails	30
Horse clothing, cotton, linen, netting	30
Horse clothing, woollen .. $7\frac{1}{2}$c. per lb. and	20
Horses, cattle, sheep and swine, for the improvement of stock, under regulations to be made by the Treasury Board, and approved by the Governor-General in Council	Free
Hosiery, cotton of all kinds	30
Hosiery, wool socks and stockings .. 10c. per lb. and	25
Hubs, spokes and felloes, rough or sawn only ..	15
Hubs, spokes and felloes	25
Hymn books	5
Hyoscyamus or Henbane leaf	Free

I

Ice	Free
Indian corn	$7\frac{1}{2}$c. per lb.
Indian rubber boots and shoes, ...	25
Indian rubber and vulcanite, manufactures of N E S	25

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, **MERCHANT TAILOR**

W. G. TOWNSEND

Custom House Broker

Importers', Manufacturers' & Commission Agent,

FORWARDER AND SHIPPER

OFFICE : No. 33 Stuart Street West,

[Next door to Custom House]

HAMILTON - ONTARIO

P. O. Box, 285

AIKENHEAD & CROMBIE

HARDWARE

CORDAGE SHIP CHANDLERY

BUILDERS' HARDWARE

IN GREAT VARIETY.

AGENTS FOR THE CELEBRATED

Norton Automatic Door Spring

TORONTO, ONT

	Per Cent
Indian rubber clothing, all kinds	35
Indian rubber, unmanufactured, hard, crude in sheets, plain or moulded	Free
Indian rubber, vulcanized handles for knives or forks	10
Indigo	Free
India hemp	Free
Ink, for writing	25
Ink, for printing	20
Inkstands, all kinds	30
Insulators, telegraph and lightning-rod	30
Iodine, crude	Free
Iris, ottis root	Free
Iron, old and scrap	Free
Iron, pig	$2 per ton
Iron, in slabs, blooms, loops or billets, puddled or not, and muck and puddled bars and billets	10
Iron, in bars, rolled or hammered, including flats, rounds and squares, nail and spoke rods, and all other iron not otherwise specified	17½
Iron and steel beams, sheets or plates, angles and knees for iron or composite ships	Free
Iron, band and hoop, sheet, smoothed or polished, coated or galvanized, and common and black, 17 guage or thinner, and boiler plate, tank iron and Canada plates	12½
And the above over 17 guage	17½
Iron chain, "half-inch chain," so called, is ordinarily made a little over half inch, or about 17-32 of an inch, but should be classed as half inch, and pay	20
Iron nails and spikes, wrought or pressed, whether galvanized or not, including railroad spikes ¾ per cent. per lb. and	10
Iron, rolled beams, channel, angle and "T" iron ..	12½
Iron, sheet, corrugated and galvanized	17½
Iron, mill and mill cranks, and wrought forgings for mills and locomotives, or parts thereof, weighing twenty-five lbs or more	20
Iron masts for ships or parts of	Free
Iron, rolled roundwire rods in coils under ½ inch diameter	10
Iron, railway fish plates, frogs, frog-points, chairs and finger points	17½
Iron and steel wire, tinned, galvanized or not, over fifteen guage	15
Iron and steel wire, tinned, galvanized or not, fifteen guage or smaller	Free

	Per Cent
Iron for bridges and structure work	25
Iron, malleable castings	25
Iron rails or railway bars	15
Iron, or manufactures of iron, shall be charged with the same duty, if imported, as steel or steel and iron combined, unless otherwise provided.	
Iron, stoves and other castings and forgings not elsewhere specified	25
Iron, sand or globules, and dry putty for polishing granite	Free
Iron nuts and bolts together, classed as bolts ..	30
Iron wire nails, called "Points de Paris"	30
Iron, ornamental iron work and wire work ..	25
Iron, manufactures of, not elsewhere specified ..	20
Istle or tampico fibre, ...	Free
Isinglass	20
Ivory or ivory nuts unmanufactured	Free
Ivory veneers, sawn or split only, not planed or polished	Free
Ivory, black	10

J

Jalap root	Free
Jars, glass	30
Japanned and tin ware not elsewhere specified ..	25
Jewel cases, etc.	30
Jellies and jams	5c. per lb.
Jet, manufactures of	20
Jewellery, and manufactures of gold and silver ..	20
Junk, old	Free
Jute cloth, as taken from the loom, neither pressed mangled, calendered, nor in any way finished, and not less than 42 inches wide when imported to be manufactured into bags only	Free
Jute, manufactures of	20
Jute carpets and mats and matting	20
Jute, unmanufactured	Free
Jute, butts	Free

K

Kainite, for fertilizers	Free
Kelp	Free
Kerosene and coal oil, distilled, purified or refined, not elsewhere specified	7 1-5 cents per I G
Kerosene and coal oil fixtures or parts thereof ..	30
Knitting machines	25

	Per Cent
Knife blades or knife blanks in the rough, unhandled, for the use of electro platers	10
Knives for mowers and reapers	35
Kryolite	Free

L

Labels for fruit, vegetables, meat, fish and confectionery packages, advertising bills, and folders	10c. per lb. and 20
Labels of every other description	30
Lac, dye, crude, seed, button, stick and shell ..	Free
Laces, braids, fringes and other trimmings ..	20
Lace collars, cuffs, ties, made up by the seamstress	30
Lamps, glass	30
Lamp shades, glass	30
Lamp wicks	30
Lamp black	10
Lard, tried and rendered	2c. per lb.
Lard, untried	1½c. per lb.
Lard oil	20
Lava, unmanufactured	Free
Lava-ware	20
Lead, old scrap and in pigs	40c. per 100 lbs.
Lead, bars, blocks and sheets ..	60c. per 100 lbs.
Lead, white and red, dry, also dry white zinc and bismuth	5
Lead, pipe and shot	30
Lead, nitrate and acitate of	5
Lead, all manufactures of, not elsewhere specified	30
Leather, sole, tanned but rough and undressed ..	10
Leather, morocco skins, tanned but rough and undressed	10
Leather, sole and belting leather	15
Leather, sole and belting leather, dressed and waxed	20
Leather, all upper and French kid, tanned or dressed, but not waxed	15
Leather, as above, including kid, lamb, sheep or calf, dressed and waxed	20
Leather, cordovan, from horse hide, and manufactures of	25
Leather, japanned, patent or enamelled	20
Leather, and all other and skins tanned, not elswhere specified	20
Leather gloves, viz;—buck, deer, elk and antelope, tanned or dressed, colored or not	10
Leather, belting and all manufactures of, including boots and shoes, and albums, belts, base-balls, shot	

	Per Cent
and powder pouches, blotting cases, cigar cases, companions, dressing cases, glove and handkerchief boxes, needle cases, rug, shawl straps ..	25
Leather, board	3c. per lb.
Leather, boot and shoe counters	½c. per pair
Leeches	Free
Lemons, and rinds of, in brine for candying ..	Free
Lemons	20
Liquorice-root	Free
Liquorice-root, paste extract of, for manufacturing purposes	15
Liquorice stick, extract or confection 1c. per lb. and	20
Linen, manufactures of	20
This includes Irish linens and frontings (union and all linen), rough brown, pressed, slate and black holland, linen buckram, coat canvas, striped, checked, or plain linen drills or ducks, linen sheeting pillow linen, patent yarn, dress linens, linen handkerchiefs, towels and toweling, crash diapers, hessians, crum-cloths, table linen and damasks, table cloths, napkins, doyleys, stair linen, loom sheeting tea-cloth, glass-cloth, huckabacks, check dusters, linen tickings for far sheeting, scrim, French canvas, woven linen carriage covers and wraps, threads, binding tapes.	
Linen clothing, all kinds, including horse clothing	30
Linseed oil, raw or boiled	25
Litharge	Free
Lithographic stones, not engraved	20
Litmus and all lichens, prepared and not prepared	Free
Liquid asphalt, for roofing	20
Locks of all kinds	30
Logs and round unmanufactured timber not elsewhere specified	Free
Logwood, extract of	Free
Locomotive engines and stationery fire, or other steam engines and boilers, and other machinery composed wholly or in part of iron	25
Locust beans	Free
Locomotives and railway, passenger, baggage and freight cars, being the property of Railroad Companies in the United States running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under	

	Per Cent
regulations to be prescribed by the Minister of Customs	Free
Locomotives, tires of steel or "Bessemer" in the rough	10
Lumber and timber, planks and boards, sawn, of Box-wood, cherry, walnut, chestnut, gumwood mahogany, pitch, pine, rosewood, sandal wood, Spanish cedar, oak, hickory and whitewood, not shaped, planed or otherwise manufactured	Free
Lumber and timber, Spanish cedar cut by knife	Free
Lumber and timber, not elsewhere specified ..	20
Linoleum, "as Oil Cloth"	30

M

Mace	25
Machines portable	35
Machinery for cotton mill	25
Machinery for worsted mills	25
Machinery, ships and other vessels	25
Machine card clothing	25
Machinery, not elsewhere specified	25
Madder and Munjeet or Indian Madder, ground and prepared, and all extracts of	Free
Magazines, quarterly, monthly, and semi-monthly, and weekly literary papers, unbound	Free
Magic Lanterns	25
Majolica ware	30
Malt	15c. per bush.
Malt, extract of, for medicinal purposes	25
Maltine	25
Manilla grass	Free
Mantels, slate	30
Manure, guano, and other animal and vegetable, in natural state, not prepared	Free
Mantles, marble	30
Manure, prepared or manufactured, all kinds ..	20
Manuscripts	Free
Maps and charts	20
Marble slabs, sawn on not more than two sides	10
Marble blocks and slabs, sawn on more than two sides	20
Marble, finished	30
Marble, all manufactures of, not elsewhere specified	30
Marble, in blocks from quarries in the rough, or sawn, on two sides only, and not specially shapen, containing less than 15 cubic feet	10
Over 15 cubic feet	Free
Masts, iron, or parts of, for ships	Free

	Per Cent
Mattrasses, hair, spring and all other	35
Meal, buckwheat	¼c. per lb.
Meal cake, oil cake, cotton seed cake, and palm nut cake	Free
Meats, fresh or salted, on actual weight, as received in Canada, except shoulders, sides, bacon, hams,	1c. per lb.
Meats, shoulders, sides, bacon and hams, fresh, salted dried or smoked	2c. per lb.
All other dried or smoked meats, or meats preserved in any other way than salted or pickled, not otherwise specified	2c. per lb.
Meats	2c. per lb.
Meats, essence of beef (extract)	20
Medals, of gold, silver or copper	Free
Meerschaum, crude or raw	Free
Menageries, horses, cattle, carriages and harness of, under regulations to be prescribed by Minister of Customs.	
Mica	20
Military stores and munitions of war ..	Free
Mill board, not straw board	10
Milk Food, manufactured by Henri Nestles, Dr. Gibaut and others, and all similar preparations ..	30
Mitts and gloves, leather	25
Mineral water, natural, under regulations to be made by the Minister of Customs.	
Mirrors	30
Mirror plates	30
Mineralogy, specimens of	Free
Models and paterns of inventions, and other improvements on the arts, but no article or articles shall be deemed a model or improvement which can be fitted for use	Free
Molasses (see syrups)	
Moss, Iceland and other mosses, crude ..	Free
Moss, seaweed, and all other vegetable substances used for beds and mattrasses, in their natural state or only cleaned	Free
Mowing machines, and parts	35
Music, printed, bound in sheets or books	10c. per lb.
Musical instruments, for bands of Army and Navy	Free
Musical instruments, of all kinds, not otherwise provided for	25
Muskets, rifles, guns and pistols, not elsewhere specified	20
Mustard seed, unground	15
Mustard seed, ground or prepared, French Mustard, etc.	25

J. Y. SHANTZ & SONS

BERLIN, ONTARIO,

MANUFACTURERS OF

Fine Ivory Buttons

Made in all the Plain and Mixed Colors for Tailors' purposes, and all Plain and Fancy Dress Goods shades.

COLORS PERFECTLY FAST.
FINISH UNSURPASSED.

To be had of the Leading Wholesale Dry Goods and Tailor Trimming Houses of Canada and the United States.

	Per Cent
Mustard cake	20
Musk, in pots or in grains	Fre

N

Nails, clout, hungarian, horse-shoe, and iron wire, called "Point de Paris"	30
Nails and spikes, cut	½c. per lb. and 10
Nails and spikes, wrought and presssd, whether galvanized or not	⅜c. per lb. and 10
Nails and spikes, composition and sheathing	20
Napkin rings, plated	30
Naptha, not elsewhere specified	7 1-5c. per I G
Neatsfoot oil	20
Needles, steel cylinder, hand-frame and latch	30
Newspapers received by mail, unbound	Free
Nickel anodes and cathodes	10
Nickel salts	20
Nickel	Free
Nitrate of soda or cubic nitre	Free
Nitro-glycerine	10c. per lb. and 20
Nuts, iron or steel	1c. per lb. and 10
Nuts, all kinds, except cocoa nuts	20
Nuts, cocoa	$1 per 100
Nutmegs	25
Nutgalls	Free

O

Oak bark	Free
Oakum	Free
Oats	10c. per bush.
Oatmeal	½c. per lb.
Ochres, dry, ground or unground, washed or unwashed not calcined	10
Oils, hair, perfumed or not	30
Oils, coal and kerosene distilled, purified or refined, naptha, benzole, petroleum, products of petroleum, shale and lignite not elsewhere specified,	7 1-5c. per I G
Oils, lubricating not elsewhere specified	25
Oils, carbolic or heavy	10
Oils, olive or salad oil	20
Oil, cod liver, medicated	20
Oils, essential	20
Oils, lard	20
Oils. linseed or flaxseed, raw or boiled	25
Oils, lubricating, all other	25

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, MERCHANT TAILOR

	Per Cent
Oils, lubricating, composed wholly or in part of petroleum, and costing thirty cents per imperial gallon or over	25
Oils, lubricating, costing less than thirty cents per imperial gallon	7 1-5c. per I G
Oils, neatsfoot	20
Oils, sperm	20
Oils, sesame seed	20
Oils, cocoanut and palm in their natural state ..	Free
Oil cake, cotton seed cake, palm nut cake and meal	Free
Oil-cloth in the piece, cut or shaped, oiled, enameled, stamped, painted or printed, flocked or coated	30
Oil-cloth, for floors, and linoleum, stamped, painted or printed	30
Onion sets	20
Opium (drug)	20
Opium, prepared for smoking	$5 per lb
Optical goods, viz;—opera, field and spy glasses, telescopes, microscopes, stereoscopes, spectacles, eye glasses, barometers, thermometers, compasses, magic lanterns and slides, etc.	25
Oranges, rinds of, in brine for candying	Free
Oranges	20
Ores of metals of all kinds	Free
Organs, cabinet, reed organs, having not more than two sets of reeds .. .. $10 each and	15
Organs, cabinet, having over two and not more than four sets of reeds .. $15 each and	15
Organs, cabinet, having over four and not more than six sets of reeds .. $20 each and	15
Organs, cabinet, having over six sets of reeds $30 each &	15
Organs, pipe, and sets or parts of sets of reeds for cabinet organs	25
Ornaments for ladies' head dresses, gilt	30
Ornaments for ladies' head dresses, jet and steel	20
Ornaments for ladies' head dresses, rubber and vulcanite	25
Ottar of roses	Free
Osiers	Free
Oxalic acid	Free
Oxide of manganese	Free

P

Pails, tubs, churns, and other manufactures of wood not elsewhere specified	25
Paints and colors, ground in oil or any other liquid	25

Fine Ordered Clothing at the Lowest Prices at

	Per Cent
Paints and colors not elsewhere specified	20
Paints and colors, white and red lead, white zinc and orange mineral, dry	5
Paints and colors, white lead in pulp, not mixed with oil	5
Paintings, engravings, drawings and prints ..	20
Paintings in oil by artists of well known merit, or copies of the old masters, by such artists	Free
Palm leaf, unmanufactured	Free
Palm nut cake, meal cake, cotton seed cake, and oil cake	Free
Pamphlets and periodicals, not elsewhere specified ..	15
Pamphlets and periodicals imported through the post office for subscribers	Free
Paper, calendered	22½
Paper, enameled	30
Paper, ruled	25
Paper, glazed, plated, marbled, enameled, or embossed paper in rolls, sheets, and cardboard, similarly finished	30
Paper of all kinds, not elsewhere specified ..	20
Paper, printing, not calandered	20
Paper bags, printed	30
Paper bags, not printed	25
Paper, manufactures of, not elsewhere specified..	25
Paper, carpet lining..	20
Paper, union collar cloth, in sheets, not shapen..	5
Paper, wall, including window shades and trunk linings	30
Paper hangings	30
Paper mache goods, viz:—card baskets, work boxes, jewel cases, glove and handkerchief boxes, card boxes, tea caddies, etc.	25
Paper borders, cornices, edgings etc., for cigar boxes, perforated paper, confectionery paper, book marks, tags, cards and cardboard, photographic mats, etc., as manufactures of paper	25
Parasols	25
Parian ware	20
Paris green, dry	10
Parifine wax or stearine	3c. per lb.
Pearl, mother of, not maunfactured	Free
Pearline, or laundry soap	20
Peas, ...	1c, per bush
Pelts	Free
Pen and pencil holders	25
Pencil leads	25

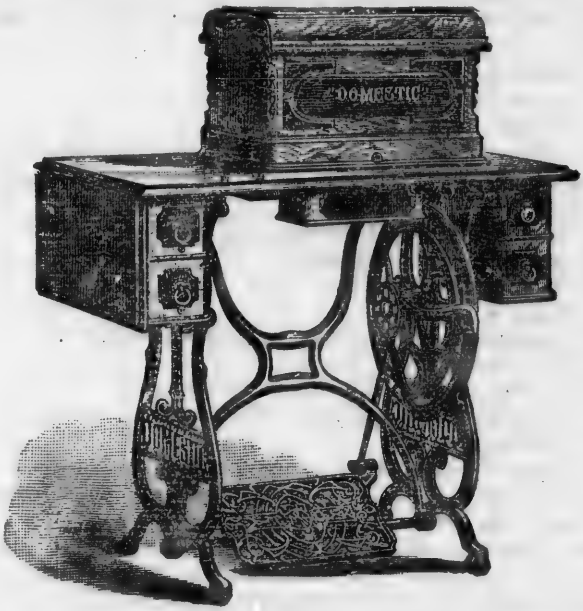
THE LIGHT-RUNNING

Domestic Sewing Machine

Its quiet song will keep you ever in pleasant remembrance.
Its beautiful work will be a source of constant thanksgiving,
Its handsome appearance will guarantee it careful treatment.

A. W. BRAIN, Sole Agent.

Also Agent for the Perfect-Fitting Domestic Patterns.



Our new Wood-work is the lightest made. The "Domestic" is perfect in construction. Its metal is of the finest temper. There is nc cheap thing about it.

POINTS TO THINK ABOUT—Our new wood-work is the most beautiful. Our new wood-work is unlike any other, and nothing like it can be made by any other company. Our new wood-work is the most convenient.

Sewing of every description done with care. Needles, Oils, Parts, Attachments, etc,. for all Machines. Sewing Machines repaired.

No. 98 YONGE STREET, TORONTO.

	Per Cent
Pencils, lead in wood or otherwise	25
Percussion caps, for gun and rifle	20
Percussion caps, for blasting	30
Perforated card board, plain	25
Perforated card board, gold, silver and embossed ..	30
Perfumery, including toilet preparations, hair oil, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth and skin, cachous	30
Perfumed spirits, in bottles or flasks, not weighing more than 4 oz	40
Perfumed spirits (held to include Bay Rum), in bottles or flasks and other packages weighing more than 4 oz. each .. .. $1.90 per I G and	30
Persis, or extract of Achill and Cudbear	Free
Petroleum and products of, not elsewhere specified	
Phials, glass of every description 7 1.5c. per I G	
Philosophical instruments and apparatus, including globes and pictorial illustrations of insects etc., when imported by or for use of colleges and schools scientific and literary societies	30
Phosphorus	Free
Phosphorus bronze blocks, bars, sheets and wire ..	Free
Pianofortes, square, whether round-cornered or not, not over 7 octaves .. .. $25 each and	10
Pianofortes, square, all other .. .. $30 each and	15
Pianofortes, upright .. .. $30 each and	15
Pianofortes, concert, semi-concert, or parlor grand $50 each	15
Pianofortes. parts of, including brass agraffe pins ..	15
Pickles and sauces	25
Picture frames	20
Pick eyes as forgings	35
Pipe clay in natural condition	25
Pipes, briar and other	Free
Pipes, wooden	20
Pins, hooks and eyes	25
Pistols, not elsewhere specified	20
Pitch-pine	20
Pitch coal	Free
Plants, shrubs and shade trees	10
Plaster of paris or gypsum, ground, not calcined	20
Plaits, straw, tuscan or grass .. .. .. 10c. per 100 lbs.	Free

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, MERCHANT TAILOR

	Per Cent
Plaster of paris, calcined or manufactured,	15c. per 100 lbs. or 45c. per bbl. not over 300 lbs.
Plates, engraved on wood and steel and any other metal	20
Plated-ware, electro-plate and gilt of all kinds, including cutlery, plated wholly or in part ..	30
Platinum wire	Free
Pleasure carts	35
Playing cards	6c. per pack
Ploughs, sulky and walking, and parts	35
Plumbago	10
Plumbago, all manufactures of, not elsewhere specified	20
Plush, silk or cotton, for hatters	Free
Plush, silk, not elsewhere specified	30
Plush, cotton	20
Pocket books and purses	30
Pomades, French or flowering odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	15
Pomatum, or paste, for hair mouth or skin ..	30
Porter, ale and beer, imported in bottles (6 quarts and 12 pints to I G	18c. per I G
Porter, ale and beer, imported in casks or otherwise than in bottles	10c. per I G
Porcelain ware	25
Porcelain lamp shades, imitation	20
Posters and advertising pictures or pictorial show cards and bills, illustrated advertising periodicals and tailors and mantle-makers fashion plates	6c. per lb and 20
Potatoes	10c. per bush
Potash, muriate and bichromate of crude	Free
Poultry of all kinds	20
Powder,—	
Gun, rifle, and sporting powder in kegs, half kegs or quarter kegs and other similar packages	5c. per lb
Cannon and musket powder in kegs and barrels	4c. per lb.
Cannister powder, in pound and half-pound tins	15c. per lb.
Blasting and mining powder	3c. per lb.
Prayer books, psalms and hymn books, and bibles	5
Prints, drawings, engravings and paintings, ..	20
Printed music, bound in sheets	10c. per lb.
Printing presses, not to include type-writers, electric pens, numbering machines or dating stamps	10
Proprietary medicines, all tinctures, pills, powders,	

	Per Cent
troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oils or medicinal preparations, or compositions recommended to the public under any general name or title, as specifics for any diseases or affections whatever, affecting the human or animal bodies, not otherwise provided for, all liquid	50
And all others	25
Note.—All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared permanently and legible affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.	
Prunella, for boots, shoes and gloves ..	10
Prunella of cotton .. 2c. per square yard and	15
Pumice and pumice stone	Free
Pumice stone, ground and powdered	20
Pumps, iron, pitcher, spout, cistern, well and force pumps	35
Putty	25

Q

Quills	20
Quinine, sulphate of	Free
Quer, citron, or extract of oak bark	Free
Quicksilver	Free

R

Rasps	35
Rags of cotton, linen, jute, hemp, paper waste or clippings waste of any kind fit only for manufacturing paper	Free
Rags, woollen	Free
Rakes, horse and hand, hay and garden of any material	35
Rails, iron, or railway bars for railways or tramways	15
Railway iron, iron fish-plates, frogs, frog-points, chairs and finger-bars	17½
Rattans, unmanufactured	Free
Rattan, split or otherwise, manufactured	25
Railway carts	35
Railway cars	30
Reapers, and parts	35

	Per Cent
Receipts, printed, lithographed or copper or steel plate receipts	30
Red lead	5
Reeds, unmanufactured	Free
Rennets, raw or prepared	Free
Resin	Free
Resin, prepared for violin bows	20
Revolvers, not elsewhere specified	20
Rhubarb root	Free
Ribbons, of all kinds and materials	30
Rice	1c. per lb.
Rice, uncleaned, unhulled or paddy when imported direct from place of growth	17½
Rice flour	2c. per lb.
Rifles, not elsewhere specified	20
Rivets, bolts and washers	30
Rolled beams, channels, and angle T iron, steel or iron and steel	12½
Rolled round wire rods, in coils under half an inch in diameter	10
Roots, medicinal, viz.: Aconite, Calumba, Ipecachuanha sarsaparilla, squills, taraxacum, or dandilion root, valerian	Free
Rose water, without spirits	30
Rum (see "spirits")	$1.32 per I G
Rye	10c. per bush.
Rye flour	50c. per bbl.
Rubber cloth	30
Rubber manufactures of, N E S	25
This includes all elastic webs of all kinds and widths, rubber tissue of every description, vulcanite or hard rubber goods.	
Rubber, hard crude, in sheets plain or moulded	Free

S

Safes, "iron," and doors for safes and vaults	25
Saffron cake	Free
Saffron and safflower, extract of	Free
Sago	20
Sago flour	2c. per lb.
Sails for boats and ships	25
Sal-ammoniac	Free
Sal-soda	Free
Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or Gulf fisheries	Free

	Per Cent
Salt, coarse (except salt imported from the United Kingdom or any British possession, or imported for the use of the sea or Gulf fisheries, not otherwise provided for, which shall be free from duty) and all fine salt in bulk .. .. 8c. per 100 lbs.	
Salt in bags, barrels, and other packages 12c. per 100 lbs.	
Salt cake, being a sulphate of soda, when imported by manufacturers of glass and soap for their own use in their works	Free
Saltpetre	20
Sand	Free
Sand paper, glass and emery paper and cloth ..	25
Satin, black and colored	30
Sausage skins or casings, not cleaned	Free
Sawdust of boxwood, cherry, walnnt, chestnut, gumwood, mahogany, pitch-pine, rosewood, sandal-wood, Spanish cedar, oak, hickory and whitewood ..	Free
Sawdust, all other	25
Satchels, trunks, valises and carpet bags	30
Saws of all kinds	30
Saw mills, portable and parts	35
Scales, balances, weighing beams and steelyards ..	30
Screws, steel, iron, called wood-screws	35
Screws, machine screws, not wood-screws	35
Screws of iron, steel, brass or other metal not otherwise provided for	30
Screws, with nuts	30
Scythes and parts	35
Sea-grass	30
Seal-skin, imitations in wool to be classed as cloakings, 7½c. per lb.	20
Sea-weed, moss, and all other vegetable substances used for beds and mattrasses, in their natural state or only cleaned	Free
Seeds, flower, garden, field and other seeds for agricultural purposes when in bulk or other large parcels,	15
Seeds, the same in small papers or parcels	25
Seeds, anisi, corlander, cordamon, fennel and fenugruk	Free
Seeds, mustard, unground	15
Seeds, mustard, ground	25
Senna, in leaves	Free
Separators, and parts	35
Sesame seed oil	20
Settlers' effects—wearing apparel, household furniture, professional books, implements and tools of trade,	

JAMES CATLING

Corner of Victoria and Dundas Streets, a few doors East of Express Office,

WOODSTOCK, - ONT.

Gas and Steam Fitter

Bell Hanger and Plumber

Every description of Brass & Iron Fittings, Iron Lift and Force Pumps, Hydraulic Rams, Hancock Inspirators, Lead and Iron Pipes.

Agent for American Lubricator, &c.

MILLER BROS.

GUELPH, ONT.

Manufacturers of the

"Climax" Improved Window Lock & Sash Holder

PUNCHES AND DIES MADE TO ORDER.

Carriage Plating, Carriage Name Plates
Electro Plating, Engraving,
Brass Finishing.

RAE & WATSON,

22 Church Street, TORONTO, ONT

Wholesale Agents for the Dominion.

	Per Cent
occupation or employment, which the settler has had in actual use for at least six months before removal to Canada, not to include machinery, musical instruments, domestic sewing machines, live stock, carts ahd other vehicles, and agricultural implements in use by the settler at least one year before his removal to Canada, or articles imported for use in any manufactory, establishment, or for sale; provided that any dutiable article entered as settlers' effects cannot be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until two years' actual use in Canada ..	Free
Sewer pipes, glazed	25
Sewing machines, whole, or heads or parts of heads of sewing machines .. .. .. $2 each and	20
Sewing machines, parts of, viz:—stands and table tops, imported separately, stands to be treated as castings, and wood work as manufactures of wood, both	25
Shade rollers, to be rated according to material.	
Shawls, silk	30
Shawls, all kinds except silk	25
Shingles	20
Ships and other vessels built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, and all appurtenances excepting machinery	10
On boilers, steam engines and other machinery	25
Shirt fronts, collars and cuffs, paper, linen or cotton	30
Shellac, white, for manufacturing purposes	Free
Shoes and boots, leather and rubber	25
Shoe laces	30
Shoe linings, twilled cotton 1c. per square yard and	15
Shoe linings, colored jeanettes	20
Shoe polish	25
Shot, lead	30
Shot guns, not elsewhere specified	20
Show cases, of any material .. .. $2 each and	35
Shovels, spades	35
Shoulders and sides, fresh, salted, dried or smoked	2c. per lb.
Shrubs and trees, ornamental and shade	20
Silex or crystalized quartz	Free
Silicias, plain or beetled and cusbands	20
Silk twist and sewing silk	25

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, MERCHANT TAILOR

	Per Cent
Silk umbrellas	25
Silk tassels, cords and tassels, and girdles	30
Silks, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoon and silk waste	Free
Silk filoselle and embroidering silks	25
Silk plush netting, used for the manufacture of gloves	15
Silk velvets, and all manufactures of silk, of which silk is the component part of chief value, except church vestments	30
Silk, in the gum, not more advanced than singles, tram, and thrown organzine, not colored	15
Silk, manufactures of, embrace gros grain, ducape, barathea, cashmere, gros de Naples, black and colored: black and colored Torquoise, satins, sarsenets, Persians, poplins and all other piece goods of which silk is the component part of chief value: all silk clothing, crapes, velvets, terries, ribbons, cords, girdles, tassels, shawls, hosiery and underclothing, ties, scarfs, bows, ferrets, handkerchiefs, mantillas or jackets, silk warp paramatta, silk tapestry, silk work alpaca, etc. ..	30
Silver, rolled, and German and nickel silver, in sheets	10
Silver or gold coins (except United States silver coin)	Free
Silver leaf, for painters and gilders	20
Silvered plate	30
Skates of all kinds	30
Skins, undressed, dried, salted or pickled	Free
Slate pencils	25
Slates, school and writing, and porcelain and drawing slates	25
Slate mantels	30
Slate slabs, square or in special shapes	25
Slate, roofing slate, black or blue ..	80c. per square
Slate, roofing slate, red, green or other colors, $1 per square	
Sleighs	30
Snuff and manufactured tobacco ..	20c. per lb. 12½
Soap, common brown and yellow, not perfumed	1½c. per lb.
Soap, common, soft and liquid (not perfumed) ..	20
Soap, castile and white	3c. per lb.
Soap, perfumed and toilet	30
Soap, saddlers', and silver soap	20
Soda ash	Free
Soda caustic	Free
Soda, silicate of	Free

	Per Cent
Sodium, sulphate of	Free
Soil pipes, cast iron	25
Spades, shovels	35
Spanish or esparto grass, and other grasses and pulp of, for the manufacture of paper	Free
Spectacles and eye-glasses	25
Spelter in blocks or pigs	Free
Sperm oil	20
Spar goods	20
Spices—ginger and spices of all kinds (except [illegible] and nutmegs) unground	10
Spices, as above, ground	25
Spices, nutmegs and mace	25
Spikes and nails, cut .. .. ½c. per lb. and	10
Spikes and nails, wrought and pressed, whether galvanized or not .. .. .. ¾c. per lb. and	10
Spikes and nails, composition and sheathing ..	20
Spirits of turpentine	20
Spirits and strong waters not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' Hydrometer, for every Imperial gallon of the strength of proof by such Hydrometer, and so in proportion for any greater or less strength than a gallon, viz: Geneva gin, rum, whiskey and enumerated articles of like kind	$1.32½ per I G
Spirits, brandy	$1.45 per I G
Spirits, whiskey, Geneva gin and rnm ..	$1.32½ per I G
Spirits, old tom gin in bulk	$1.32½ per I G
Spirits, sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz: rum, shrub, cordials, scheidam schnaps, taffa, bitters and unnumerated articles of like kind	$1.90 per I G
Spirits, strong waters imported into Canada mixed with any ingredient or ingredients, and although thereby coming under the denomiuation of patent medicines, tinctures, essences, extracts, or any other denomination not elsewhere specified, shall be nevertheless deemed spirits or strong waters and subject to same duty, $1.90 per I G and	20
Spirits and strong wpters not elsewhere specified	$1.90 per I G
Splints	25
Spokes, hubs, felloes, rough or sawn only	15
Spokes, hucs, felloes	25

	Per Cent
Sponges	20
Spoons, tinned	25
Spoons, plated	30
Sprigs, tacks and brads	30
Springs for window rollers	30
Springs for sofa and bed	30
Springs, railway	30
Spurs, stilts, used in the manufacture of earthenware	Free
Starch, corn starch or flour, farina, and all preparations having the quality of starch ..	2c. per lb.
Stationery of all kinds not elsewhere specified ..	20
Stay tapes	20
Stay laces	30
Stearine	3c. per lb.
Steel ingots, bars, sheets, under 3-16 of an inch thick, cut to shape only, and rolled round wire rods in coils .. .. $3 per ton of 2,000 lbs. and	10
Steel, rolled round wire rods, under half inch in diameter, for use by wire manufacturers ..	5
Steel, old and scrap	Free
Steel, locomotive tires in rough	10
Steel, "Bessemer," for saws and straw cutters, cut to shape only	Free
Steel, all manufactures of, not elsewhere specified ..	20
Steel, imported for use in the manufacture of skates	Free
Steel wire, galvanized or not, over 15 guage ..	15
Steel wire, galvanized or tinned, 15 guage and smaller	Free
Steel plates	20
Steam engines, portable	35
Steel railway bars or rails, fish plates and sheets for the manfacture of saws	Free
Steelyards, to be included in the item scales, balances and weighing beams	30
Stereotypes and electrotypes of standard books, except those of advertising books, almanacs and sheets	10
Stereotypes and electrotypes for commercial blanks and advertisements	20
e, burr, in blocks, rough or manufactured, and not bound into mill stones	Free
Stone, rough, freestone, sandstone and all other building stone except marble from the quarry not hammered or chiselled (13 cubic feet to ton)	$1 per ton
Stone, dressed freestone and all other building stone except marble, and all manufactures of stone or granite	20

JOSEPH J. FOLLETT, 183 Yonge St, Toronto, MERCHANT TAILOR

DICKIE & MITCHELL

FINE

BOOTS & SHOES

MADE TO ORDER.

UPPER MANUFACTURERS

142½ King Street West,

TORONTO

R. PRAY & SON

UNDERTAKERS

No. 9 McNab Street North

HAMILTON, ONT

Telephone Communication.

	Per Cent
Stone waterlime or cement stone (see cement	$1 per ton.
Stone, lithographic, not engraved	20
Stone, grindstones	$2 per ton
Stoves and other castings and forgings not elsewhere specified	25
Straw board, not mill board	20
Studs, shirt or collar of all kinds	25
Sugar, imported direct from place of growth without transhipment, above 14 Dutch Standard, 1c per lb. and	32½
Sugar, equal to 9 and not above 14 Dutch Standard as above, ... ¾c. per lb and	27½
Sugar below 9 Dutch Standard, as above, ½c per lb. and	27½
(Provided that the *ad valorem* duty shall be levied, and collected on sugar and melado when imported direct from country of growth and production, upon the fair market value thereof at the place of purchase, without any addition for the cost of hogsheads or other packages, or other charges and expenses prior to shipment, anything contained in section 34 of Act 40 Vic. cap. 10, to the contrary notwithstanding, the said section nevertheless remaining in force as to regulations to be made under it in cases where the sugar or melado is not imported direct from the country of growth or production.)	
Sugar, not imported direct, above 14 Dutch Standard, 1c. per lb. and	35
Sugar, not imported direct, equal to 9 and not above 14 Dutch Standard .. ¾c. per lb. and	30
Sugar, not imported direct, below 9 Dutch Standard ½c, per lb. and	30
Sugar candy, brown or white, and confectionery, 1c. per lb. and	35
Sugar, grape or glucose, to be classed and rated for duty as sugar according to grade by Dutch Standard in color.	
Sugar of milk	20
Sulpher, in roll or flour	Free
Sunday-school cards or devotional cards ..	25
Suspenders of all kinds	30
Superphosphates, or manufactured manure ..	20
Surgical instruments and dental instruments, polished steel	20
Surgical instruments, plated on steel	30
Surgical instruments, rubber	25

To be well Dressed get your CLOTHING from

	Per Cent
Syrups, cane juice, refined syrup, sugar-house syrup, syrup of sugar, syrup of molasses and sorghum, $\frac{3}{8}$c. per lb. and	30
Melado, concentrated melado imported direct, $\frac{3}{8}$c. per lb. &	$27\frac{1}{2}$
Melado, not imported direct, $\frac{3}{8}$c. per lb. and	30
Concentrated cane juice, molasses, beet root juice, and concrete .. .. $\frac{3}{8}$c. per lb. and	30
Molasses, when imported direct, without transhipment from country of growth or production, 15 per cent on the value thereof free on board.	
Molasses, when not so imported, 20 per cent.	
Syrups, glucose .. .. $\frac{1}{2}$c. per lb. and	35
Scythes, steel of all kinds	30

T

Table and wool mats	20
Tacks, brads and sprigs	30
Tarpaulin, plain coated with oil, paint, tar, or other composition	30
Tails, undressed	Free
Tallow	1c. per lb.
Tampico, white and black	Free
Tanners' bark	Free
Tanning or dyeing articles in crude state, used in dyeing or tanning, not elsewhere specified ..	Free
Tapers, wax, not enumerated	20
Tapioca	20
Tar, pine	Free
Tar and pitch, coal	10
Tagging metal, plain, japanned or coated, in coils not over $1\frac{1}{2}$ inches in width, when imported by manufacturers of shoe and corset laces, for use in their factories	Free
Tea	Free
Tea, when purchased in the U. S	10
Teasels	Free
Telephones	25
Telegraph instruments	25
Tees and taps, separate	25
Tents and awnings	25
Terra japonica	Free
Terra alaba	20
Thimbles of all kinds	20
Threshing machines and parts	35
Ticking for tents .. 2c. per square yard and	15

	Per Cent
Timber and lumber, planks and boards sawn, of boxwood cherry, walnut, chestnut, mahogany, pitch-pine, rosewood, sandal-wood, spanish cedar, oak, hickory and white wood, not shapen, planed or otherwise manufactured	Free
Timber and lumber, not elsewhere specified ..	20
Tin, in blocks, pig, bars, plates, sheets	Free
Tin crystals	20
Tinctures	50
Tinfoil	Free
Tin, all manufactures of, not elsewhere specified ..	25
Tinman's trimmings, to be classed as manufactures of tin, viz:—spouts, handles, knobs and ornamental articles	25
Tinware, stamped and japanned ware	25
Tin-plates, not specially shaped or cut from original sheets as unmanufactured	10
Tobacco, manufactured, and snuff, 20c. per lb. and	12½
Tobacco, unmanufactured for excise purposes under conditions of Act 31, Vic. cap. 51	Free
Toilet and tooth powders, and other perfumed preparations for mouth, hair and skin	30
Tomatoes .. .. 30c. per bush.	
Tomatoes and other vegetables, including corn, in cans, weighing not over one pound, 2 cents per can, and and 2 cents additional per can for each pound or fraction of a pound over one pound in weight.	
Tool baskets	25
Tools, carpenters', coopers, cabinet-makers', and all other mechanics tools, including edge tools of every description, and axes and saws of every description	30
Tooth and toilet powders, and other washes	30
Tortoise and other shells	Free
Travellers' baggage, under regulations to be prescribed by Minister of Customs	Free
Toys of all kinds	25
Tracing cloth	20
Trees, fruit trees, viz :—	
Apple, all kinds	2c. each
Pear, all kinds	4c. each
Peach, all kinds	3c. each
Plumb, all kinds	5c. each
Quince, all kinds	2½c. each
Cherry, all kinds	4c. each

	Per Cent
Trees, shade, lawn and ornamental	20
Trees, forest, when imported into the Province of Manitoba, or the North-West Territories for planting	Free
Tree nails	Free
Trunks, satchels, valises and carpet bags	30
Trusses, all kinds	25
Tubs, pails, churns, and other manufactures of wood, not elsewhere specified	25
Tubing, brass, seamless, drawn	10
Tubing, brass, plain and fancy	10
Tubing, copper, seamless drawn	10
Tubing, iron, lap welded boiler tubing, not threaded, coupled or otherwise manufactured, 1½ inches in diameter and over	15
Tubing, wrought iron, plain 2 inches or under, whether coupled or threaded or not	25
Over two inches, plain	15
Over 2 inches, threaded or coupled	25
Turmeric	Free
Turpentine, raw or crude	Free
Turpentine, spirits of	10
Turtles	Free
Twines, all kinds not otherwise specified	25
Tufts of wood or cotton	20
Tufts of leather	25
Type for printing	20
Type Metal	10

U

Umbrellas, all kinds	25
Union Collar Cloth, paper, in sheets not shapen ..	10

V

Vaccine and Ivory Vaccine points	Free
Valerian Root	Free
Valises, trunks, satchels and carpet bags	30
Varnish, lacquers, Japan and collodion, black and bright for ship's use	Free
Varnish not elsewhere specified 20 cents per I.G. and	20
Varnish cut with spirit	$1.90 per I.G.
Vasseline and all similar preparations of petroleum for toilet, medicinal or other purposes, in bulk	4c. per lb
In bottles or packages, not over one pound in weight each	6c. per lb

Fine Ordered Clothing

Choice Stock of Imported Woollens to select from

Noted for excellence of

Workmanship, Style and Finish

PRICES RIGHT.

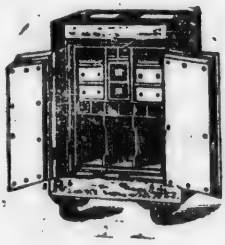
If you want a first-class article go to

J. B. HICKS,

208 Dundas Street, LONDON

No women coat makers employed.

HENNESSY BRO.



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Celebrated Fire and Burglar-Proof

Safes & Vault Doors

Scales and Alarm Tills,

Copying Presses, Zimdars' Patent Pneumatic Bells.

Show Rooms and Factory, No. 20 & 22 Hughson Street North

HAMILTON, ONT.

	Per Cent
Vegetables, all other, including sweet potatoes	20
Vegetable Fibre, natural, not produced by any chemical process	Free
Velvet, silk	30
Velvet, cotton	20
Velveteens	20
Veneers of wood and ivory, sawn only	Free
Verdigris, or sub-ascetate of copper, dry	Free
Vinegar	15c. per I G
Vitrol, blue	Free
Vises	30

W

Wads, gun	25
Waggons	30
Wall Paper	30
Walking sticks	25
Washers, bolts and rivets, iron aud steel	30
Waste, cotton, linen, jute, hemp, and paper of all kinds fit only for manufacture of paper	Free
Watches and watch cases	25
Watch actions, or movements	20
Water-pipes of cast iron	25
Whale-bone, unmanufactured	Free
Whale oil, in casks from on ship-board, and in the condition in which it is first landed	Free
Wheat	15c. per bush.
Wheels, wood spokes, hubs, and felloes, finished	25
Wheels, if put up	35
Wheelbarrows and like articles	30
Whips	25
Whip-gut or cat-gut, unmanufactured	Free
Whiskey (see "Spirits"	$1.32½ per I G
White lead and red lead, dry	5
Whiting or whitening	Free
Whitening, prepared	20
Willow for basket-makers	Free
Willow-work—Osier or willow-work, lined or unlined, furnished or unfurnished	25
Winceys, plain, of all widths, when the material is not over one fourth wool	20
Winceys, checked, striped or fancy, not over 25 inches width	20
Winceys, checked, striped or fancy dress, over 25 inches wide, and not over 30 inches when the material is not more than one-fourth wool	2 cents per square yard and 15

Per Cent

But all checked, striped or fancy winceys over 30 inches wide shall be subject to duty as woollen goods, when the material is partly wool.

Wines of all kinds, except sparkling wines, including ginger, orange, lemon, strawberry, raspberry, elder and currant, containing 26 per cent. or less of spirit, of strength of proof by Sykes' Hydrometer, imported in wood or bottles (6 quarts or 12 pints to the I G .. .. 25c. per I G

And for each degree of strength of spirit in excess of 26 per cent. until it reaches 40 per cent. 3 cents per I G for each degree.

And in addition thereto 30

All liquors imported under the name of wines, and containing more than 40 per cent. of spirits of the strength of proof by Sykes Hydrometer, shall be rated as unenumerated spirits.

Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint .. .. $3.00 per dozen bottles

Champagne, containing not more than one pint and more than half pint .. .. $1.50 per dozen bottles

Champagne, containing not more than half pint, 75c. per dozen bottles

Wines, bottles containing more than one quart each, shall pay in addition to $3 per dozen bottles, at the rate of $1.50 per I G on the quantity in excess of one quart per bottle, and in addition to the above specific duties an *ad valorem* duty shall be added of 30

Wire, iron and steel, tinned, galvanized or not, over 15 guage 15

Wire, iron and steel, tinned, galvanized or not, under 15 guage .. .. Free

Wire, iron, manufactures of, not elsewhere specified 25

Wire, brass and copper, round or flat .. .. Free

Wire cloth, brass and copper 20

Wire-work, ornamental iron, semaphore and fence wire 25

Wire, German silver, nickel silver 10

Wire of spring steel, coppered, for the manufacture of mattrasses, under number nine and smaller .. Free

Wood, and manufactures of, not elsewhere specified—this includes walking canes, osier or willow work, unlined or lined, furnished or unfurnished, work boxes, writing desks, dressing cases, caddies, egg stands, bread plates, book slides, card racks, wall brackets, games, toys, stationery racks, puff boxes splints 25

Per Cent

Wood, logs, and round and unmanufactured timber, not elsewhere specified .. .. Free

Wood, not further manufactured than sawn or split, viz :—African teak, black hart ebony, lignum-vitæ, red cedar and satin wood .. .. Free

Wood, for fuel, when imported into Manitoba and the North-west .. .. Free

Wooden-ware, pails, tubs, churns, brooms, and other manufactures of wood, not elsewhere specified .. 25

Wool, unmanufactured, hair of Alpaca goat and other like animals.. .. .. Free

Wool, class one, viz. : Leicester, Cotswold, Lincolnshire, South Down combing wools, or wools known as lustre wools, and all other like combing wools, such as are grown in Canada, ... 3c. per lb

Wool and Woolens, manufactured, composed wholly or in part of wool, worsted, hair of Alpaca goat or other like animals, viz. : Blankets and flannels of every description, cloths, doeskins, cassimeres, Tweeds, coatings, overcoatings, cloakings, felt cloth of every description not elsewhere specified. Horse-collar cloth, yarn, knitting yarn, fingering yarn, worsted yarn, knitted goods, viz. : Shirts, drawers and hosiery, not elsewhere specified, 7½ cents per lb. and 20

Includes skirtings, union skirtings, imitation sealskin in wool, wool tartan plaids(if they can be used for shirtings, fleecy, crewels, royal Saxony, Germantown, Shetland and fairy wools, and woolen baize.

Wool and woolens—Clothing, ready-made, socks and stockings, wearing apparel of every description, including cloth caps, composed wholly or in part of wool, worsted, hair of Alpaca goat or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, 10 cents per lb. and 25

Comprises all ready-made clothing for men and boys of cloth, lustre, russell cords and such like ; mantles and cloaks of cloth, cashmere, merino, imitation sealskin (of wool) ; ladies' and children's costumes and dresses ; alpaca, mohair and felt skirts balmoral skirts ; flannel or union shirts ; infants' merino cloaks and dresses ; and any other article composed of wool, or wool and cotton, made up or manufactured wholly or in part by the tailor, seamstress or manufacturer.

Per Cent

Wool and woolens—all manufactures of composed wholly or in part of wool, worsted, hair of Alpaca goat, or other like animals, not otherwise provided for 20

Wool, manufactures not otherwise provided for: Orleans, alpacas, lustres, cobourgs, baratheas, balmoral crapes, Persian cords, russell cords, twills, moreens, paramattas (not silk warp), henriettas, figured alpacas, debaiges, muslin, delaines, French delaines and French merinos, cashmeres, cloth table covers and piano covers, Victoria table covers, bullion fringe, fancy wool fringe, mohair braid, Lima braid, Russian braid, woolen bareges tissues and grenadines, cashmere mufflers, tailor's padding, fire screens, ottoman slipper and cushion patterns, fender, stool, tea cosie, bracket banner, bannerette, slipper case, footstool patterns, and goods of like description. Italian cloth, bunting, Nuns' cloth, and some kinds of Bradford dress goods 20

Dress or Costume Cloths—serges and similar fabrics, under twenty-five inches wide, and weighing not over three and a half ounces, per lineal yard, either or both 20

Woolen Hosiery, held to comprise men's, women's and children's lambs-wool, cashmere and merino shirts and drawers, wool scarfs, mufflers, cravats, clouds, handkerchiefs, collarettes, cardigan jackets, polkas knitted shawls, vests, "crossovers," chest protectors, knitted mantles, petticoats, wool mitts, cuffs, gaiters, boots and bootees 7½ cts per lb. and 20

Woolen Rags .. .. Free

Woolen and cotton netting for gloves 10

Wool Imitation Seal Skin 7½ cents per lb. and 20

Worsted Plush for upholstering purposes .. 20

Wrought Iron Forgings and parts of, for mills and locomotives, 25 lbs and over 20

Y

Yarns, knitted cottons, not bleached, dyed or colored, 2c. per lb. and 15

Yarns, hosiery, cotton, not bleached, dyed or colored, 2c. per lb. and 15

Yarns, cotton, all others under No. 40 not bleached, dyed or colored .. .. .. 2c. per lb. and 15

Yarns, cotton, knitting hosiery and all others, if

		Per Cent
bleached, dyed or colored..	.. 3c. per lb. and	15
Yarns, wool, all kinds..	.. .. 7½c. per lb. and	20
Yarns, worsted	.. .. .. 7½c, per lb, and	20
Yarns, coir	.. ..	Free
Yellow Metal, in bolts, bars, and for sheathing	..	Free

Z

Zinc, in pigs, blocks and sheets	.. .. Free
Zinc, seamless drawn tubing	 10
Zinc, chloride, salts, and sulphate of	 5
Zinc, manufactures of, not elsewhere specified	.. 25

Goods Free in the cases therein Mentioned.

The following articles, when the natural products, or the manufactures of the colony of Newfoundland, viz.:

Fish, fresh, dried, salted or smoked.

Fish-oil, seal-oil, and all products of fish,

Animals of all kinds.

Prohibited.

The following articles shall be prohibited to be imported, under a penalty of two hundred dollars, together with the forfeiture of the parcel or packages of goods in which the same may be found, viz.:

Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious or of an immoral or indecent character.

Coin, base or counterfeit.

Foreign reprints of British copyrights copyrighted in Canada, and of Canadian copyrighted works.

Export of deer, wild turkeys, quail in the carcase, under penalty.

Export Duties.

Shingle bolts, per cord of 128 cubic feet	.. .. $1
Spruce logs, per M feet	 1
Pine logs. per M feet	 1

GENERAL EXPRESS AGENCY by the most expeditious steam and railway routes to all parts of the world.

PARCEL RATES FROM TORONTO.

Not exceeding 15 lbs	20 lbs	RATES TO LIVERPOOL	Not exceeding 50 lbs	100 lbs
$2 50	$2 60		$3 60	$5 00
2 50	3 00	Aberdeen	4 00	5 50
2 50	2 75	Belfast	3 70	5 20
2 50	2 65	Birmingham	3 65	5 15
2 50	2 70	Bradford	3 65	5 15
2 50	2 75	Bristol	3 70	5 20
2 50	2 65	Blackburn	3 65	5 15
2 50	2 65	Bolton	3 65	5 15
2 50	2 70	Burnley	3 65	5 15
2 50	2 65	Carlisle	3 65	5 15
2 50	2 95	Cork	4 25	5 95
2 50	2 75	Coventry	3 70	5 20
2 50	2 70	Derby	3 65	5 15
2 50	2 70	Dewsbury	3 65	5 15
2 50	2 85	Douglas, Isle of Man	3 75	5 25
2 50	2 85	Dublin	3 75	5 25
2 50	3 00	Dundee	4 00	5 50
2 50	2 90	Edinburgh	3 85	5 40
2 50	2 90	Glasgow	3 85	5 40
2 50	2 75	Halifax	3 65	5 15
2 50	2 75	Huddersfield	3 65	5 15
2 50	2 90	Hull	3 80	5 35
2 50	2 75	Leeds	3 65	5 15
2 50	2 80	Leicester	3 65	5 15
2 50	3 25	Limerick	4 35	6 50
2 50	2 90	London	3 75	5 25
2 50	3 00	Londonderry	4 00	5 50
2 50	2 90	Macclesfield	3 65	5 15
2 50	2 90	Manchester	3 65	5 15
2 50	2 95	Newcastle-on-Tyne	3 75	5 25
2 50	2 95	Northampton	3 75	5 25
2 50	2 90	Nottingham	3 70	5 20
2 65	3 20	Plymouth	4 00	5 50
2 50	2 90	Preston	3 70	5 20
2 50	2 90	Sheffield	3 70	5 20
2 50	2 95	Shrewsbury	3 70	5 20
2 50	2 85	Southport	3 65	5 15
2 50	2 85	Wakefield	3 65	5 15
2 50	2 85	Wigan	3 65	5 15
2 50	2 90	Wolverhampton	3 70	5 20
2 50	2 95	York	3 65	5 15

For other weights and to other towns at proportionate rates:—Light packages, such as hat boxes, artificial flowers, &c., bulky in proportion to weight, EXTRA to above rates; 25 per cent. if conveyed at owner's risk, and 50 per cent. if at company's risk.

SPECIAL CHEAP RATES.—To keep abreast of the times the proprietors announce to their customers the following special reduced rates for the conveyance of small parcels by the cheapest routes to any part of Great Britain:

Rates from Toronto for an Inland Postal Parcel of a weight of

Not exceeding 1 lb					$1 25
Exceeding 1 lb.	and not exceeding			3 lbs.	1 50
"	3 lbs.	"	"	5	1 75
"	5 lbs.	"	"	7	2 00

Prepayment—All parcels must be prepaid.

Limitation of Weight—No parcel exceeding 7 lbs. in weight can be received for transmission by parcel post.

Limitation of Size—No parcel may exceed 3 feet 6 inches in length, or 6 feet in length and girth combined.

GENERAL REGULATIONS.—Parcels containing gunpowder, lucifer matches, or other explosives, or anything likely to injure other parcels, live animals, or bladders containing liquids, cannot be sent by parcels post.

Parcels containing scissors, needles, knives and forks, or other sharp instruments, will not be accepted unless packed so as to prevent them from doing injury.

Liquids, or semi-liquids, will not be accepted unless in bottles or cans securely stoppered, and bottles will be accepted only when so packed as to be secure from breakage.

Powders must be so packed that they cannot escape.

Parcels, the contents of which emit a strong odor, such as fish, game, camphor, pepper and coffee, &c., must be packed with particular care in order to guard against their causing damage to the parcels or mails.

SPECIAL NOTICE.—Parcels and packages can only be received and conveyed on the following conditions: That the carriers and their agents shall not be liable for the loss of or damage done to any parcel containing coin, notes, gold or silver (manufactured or unmanufactured), jewellery, watches, clocks, silks, furs, lace, muslins, glass, china, books, musical instruments, paintings, or law papers, where the value exceeds $50, unless so declared, signed for, and an increased

charge paid at the time of booking. Nor will the proprietors or their agents be answerable for perishable goods, breakage, leakage, damage by bad or insufficient packing, friction, or otherwise, fire, accidents from machinery, or detention by steam, railway, or other conveyance. Parcels and packages, after being once tendered and refused, will be retained subject to the charges being paid. No claim for damage or loss will be entertained unless made immediately after delivery Notice is hereby further given, that the General Express Agency, or their agents, will not be responsible for any loss or damage which may arise during the carriage of parcels, luggage or goods by sea, from the act of God, the king's enemies, fire, accidents from machinery, boilers and steam, and all and every other dangers and accidents of the seas, rivers, and navigation of whatever nature and kind soever, unless the value is declared, and insurance paid at time of booking.

Importers of goods from Great Britain order them to be shipped through Geo. W. Wheatley & Co., general shipping and forwarding agents, London, 10 Queen street, Cheapside, E.C., 23 Regent street. S.W.; Liverpool. 10 North John street.

RAE & WATSON,
General Forwarding and Shipping Agents.

POSTAGE RATES.

Letters to any place in Canada or the United States for each half oz.	3c.
Newfoundland, for each half oz.	5c.
Great Britain, for each half oz.	5c.
City or drop for each half oz.	1c.
Don Mount (Riverside), Brockton, Parkdale, Leslieville, Seaton Village, Deer Park and Bracondale, each half oz.	1c.
Post Cards, Canada and United States	1c.
Great Britain	2c.
Books, Canada and United States, limit 5 lbs., for each four oz.	1c.
Great Britain for each two oz.	1c.
Newspapers, Canada and United States for each four oz.	1c.
Great Britain, for each two oz.	1c.
Parcels, Canada, limit 5 lbs, for each four oz.	6c.

Parcels to Manitoba must not exceed 2 lbs. 3 oz.
None to Great Britain or United States.
For Parcel Rates to Great Britain see page 70.

Samples, not exceeding 1½ lbs. to any part of Canada, for each four oz.	1c.
United States, not exceeding 8 oz.	10c.

Great Britain, not exceeding 8 oz., 2c. for first four oz., 1c. for each additional oz.

REGISTRATION.

Letters, Canada, each	c.
United States and Great Britain, each	5c.
Books, Great Britain, each	5c.
Parcels and samples, Canada. each	5c.

FOREIGN POSTAGE RATES.

Austria, Belgium, Denmark, Egypt, France, Germany, Gibraltar, Greece and Ionian Isles, Italy, Japan, Malta, Netherlands, Norway, Portugal, Russia, Spain, Sweden, Switzerland, Turkey—Letters 5c. every half oz., Post Cards, 2c. each, Newspapers, 2c each 4 oz, Books, 1c. each two oz., Registration, 5c.

Australia, except New South Wales, Victoria and Queensland—Letters, 7c. each half oz., Books, 3c. each two oz. New South Wales, Victoria, Queensland, New Zealand—Letters, 15c. each half oz., Newspapers, 4c. each four oz., Books, 6c. each two oz., Registration, 15c.

MONEY ORDERS.

On Orders payable in the Dominion of Canada. Limit, $100.

On orders up to $ 4 00		2 cents.
Over $ 4 00 "	10 00	5 "
" 10 00 "	20 00	10 "
" 20 00 "	40 00	20 "
" 40 00 "	60 00	30 "
" 60 00 "	80 00	40 "
" 80 00 "	100 00	50 "

On Orders payable in the United Kingdom, United States, all Foreign Countries and British Possessions. Limit, $50

On orders up to $10 00		10 cents.
Over $10 00 "	20 00	20 "
" 20 00 "	30 00	30 "
" 30 00 "	40 00	40 "
" 40 00 "	50 00	50 "

BANK HOLIDAYS.

Ontario, New Brunswick and Nova Scotia.—New Year's Day, Good Friday, Easter Monday, Queen's Birthday, Dominion Day, Christmas Day.

Quebec.—New Year's Day, Epiphany, Annunciation, Good Friday, Easter Monday, Ascension, Corpus Christi, Queen's Birthday, St. Peter's and St. Paul's, All Saints, Dominion Day, Conception, Christmas Day.

Also, throughout the Dominion, any day appointed by proclamation for a general fast or thanksgiving.

VALUABLE INFORMATION FOR BUSINESS MEN.

NOTES.

Demand Notes are payable on presentation without grace, and bear legal interest, after a demand has been made, if not so written. An endorser on a demand note is holden only for a limited time.

A Negotiable Note must be made payable either to bearer or be properly endorsed by the person to whose order it is made. If the endorser wishes to avoid responsibility, he can endorse "without recourse."

A Joint Note is one signed by two or more persons, who each become liable for the whole amount.

Three Days' Grace are allowed on all time notes, after the time for payment expires; if not then paid, the endorser, if any, should be legally notified, to be holden.

Notes falling due Sunday, or on legal holidays, are paid the day following.

Notes dated Sunday are void.

Altering a Note in any manner by the holder makes it void.

Notes given by minors are void.

The maker of a note that is lost or stolen is not released from payment if the amount and consideration can be proven.

An Endorser has a right of action against all whose names were previously on a note endorsed by him.

Interest Table—Seven Per Cent.

TIME.	$1	$2	$3	$4	$5	$6	$7	$8	$9	$10	$100
1 Day	0	0	0	0	0	0	0	0	0	0	2
2 "	0	0	0	0	0	0	0	0	0	0	4
3 "	0	0	0	0	0	0	0	0	1	1	6
4 "	0	0	0	0	0	0	1	1	1	1	8
5 "	0	0	0	0	0	1	1	1	1	1	10
6 "	0	0	0	0	1	1	1	1	1	1	12
7 "	0	0	0	1	1	1	1	1	1	1	14
8 "	0	0	0	1	1	1	1	1	1	2	16
9 "	0	0	1	1	1	1	1	1	2	2	18
10 "	0	0	1	1	1	1	1	2	2	2	19
11 "	0	0	1	1	1	1	1	2	2	2	21
12 "	0	0	1	1	1	1	2	2	2	2	23
13 "	0	1	1	1	1	2	2	2	2	3	25
14 "	0	1	1	1	1	2	2	2	2	3	27
15 "	0	1	1	1	1	2	2	2	3	3	29
16 "	0	1	1	1	2	2	2	2	3	3	31
17 "	0	1	1	1	2	2	2	3	3	3	33
18 "	0	1	1	1	2	2	2	3	3	4	35
19 "	0	1	1	1	2	2	3	3	3	4	37
20 "	0	1	1	2	2	2	3	3	4	4	39
21 "	0	1	1	2	2	2	3	3	4	4	41
22 "	0	1	1	2	2	3	3	3	4	4	43
23 "	0	1	1	2	2	3	3	4	4	4	45
24 "	0	1	1	2	2	3	3	4	4	5	47
25 "	0	1	1	2	2	3	3	4	4	5	49
26 "	1	1	2	2	3	3	4	4	5	5	51
27 "	1	1	2	2	3	3	4	4	5	5	53
28 "	1	1	2	2	3	3	4	4	5	5	54
29 "	1	1	2	2	3	3	4	5	5	6	56
1 Month	1	1	2	2	3	4	4	5	5	6	58
2 "	1	2	4	5	6	7	8	9	11	12	1 17
3 "	2	4	5	7	9	11	12	14	16	18	1 75
4 "	2	5	7	9	12	14	16	19	21	23	2 33
5 "	3	6	9	12	15	18	20	23	26	29	2 92
6 "	4	7	11	14	18	21	25	28	32	35	3 50
7 "	4	8	12	16	20	25	29	33	37	41	4 08
8 "	5	9	14	19	23	28	33	37	42	47	4 67
9 "	5	11	16	21	26	32	37	42	47	53	5 23
10 "	6	12	18	23	29	35	41	47	53	58	5 83
11 "	6	13	19	26	32	39	45	51	58	64	6 42
1 Year	7	14	21	28	35	42	49	56	63	70	7 00

A TABLE showing the number of days from any day in one month, to the same day in any other month throughout the year. In leap year, add one day, for 29th February.

FROM \ TO	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JULY	AUG.	SEP.	OCT.	NOV.	DEC.
January	365	31	59	90	120	151	181	212	243	273	304	334
February	334	365	28	59	89	120	150	181	212	242	273	303
March	306	337	365	31	61	92	122	153	184	214	245	275
April	275	306	334	365	30	61	91	122	153	183	214	244
May	245	276	304	335	365	31	61	92	123	153	184	214
June	214	245	273	304	334	365	30	61	92	122	153	183
July	184	215	243	274	304	335	365	31	62	92	123	153
August	153	184	212	243	273	304	334	365	31	61	92	122
September	122	153	181	212	242	273	303	334	365	30	61	91
October	92	123	151	182	212	243	273	304	335	365	31	61
November	61	92	120	151	181	212	242	273	304	334	365	30
December	31	62	90	121	151	182	212	243	274	304	335	365

Look for April at the left hand and September at the top, in the angle is 153.

BANKS IN CANADA.

ONTARIO.

PLACE	NAME
Alliston	Hamilton.
Almonte	Montreal.
Arnprior	Ottawa.
Aurora	Federal
Aylmer	Molsons
Ayr	Commerce
Barrie	Toronto, Commerce
Beeton	Hamilton
Belleville	Montreal, Commerce, Dominion, Merchants
Berlin	Commerce, Merchants
Bowmanville	Ontario
Bradford	Standard
Brampton	Dominion, Merchants, Central
Brantford	British N. America Montreal, Commerce
Brockville	Montreal, Molsons
Brussels	McIntosh & McTaggart
Campbellford	Standard
Cannington	Standard
Chatham	Commerce, Federal Merchants
Clinton	Molsons
Cobourg	Toronto, Dominion
Colborne	Standard
Collingwood	Toronto, Commerce
Cornwall	Montreal, Ontario
Donnville	Commerce
Dundas	Commerce
Durham	Central
Exeter	Molsons
Fergus	Imperial
Galt	Commerce, Merchants
Gananoque	Merchants
Georgetown	Hamilton
Goderich	Montreal, Commerce
Guelph	Montreal Commerce Federal, Ontario, Central
Hamilton	British N. America Hamilton, Montreal, Commerce, Federal, Merchants
Harriston	Standard
Ingersoll	Imperial, Merchants, Molsons
Kincardine	Merchants
Kingston	British N. America, Montreal, Federal, Merchants
Lindsay	Montreal, Ontario, Dominion
Listowel	Hamilton
London	British N, America, Montreal, Federal, Molsons Commerce, Merchants
Lucan	Commerce
Markham	Standard
Meaford	Molsons
Milton	Hamilton
Morrisburg	Molsons
Mount Forest	Ontario
Napanee	Dominion, Merchants
Newcastle	Standard
Newmarket	Federal
Norwich	Commerce
Orangeville	Commerce
Orillia	Dominion
Oshawa	Dominion, Western
Ottawa	British N. America, Montreal, Ottawa, Ontario, Commerce, Union of Lower Canada, Nationale Quebec, Merchants
Owen Sound	Merchants, Molsons
Paris	British N. America, Commerce
Pembroke	Quebec, Ottawa
Perth	Montreal, Merchants
Petrolia	Federal

PLACE	NAME
Peterborough,	Commerce, Montreal, Toronto, Ontario
Picton,	Montreal, Standard
Port Colborne,	Imperial
Port Elgin,	Hamilton
Port Hope,	Montreal, Toronto Midland Loan & Sav, Soc.
Port Perry,	Ontario
Prescott,	Merchants
Port Arthur,	Ontario
Renfrew,	Merchants
Richmond Hill:	Central
Ridgetown,	Molsons
St. Catharines,	Commerce, Toronto, Imperial, Quebec
St. Marys,	Montreal, Federal
St. Thomas,	Imperial, Molsons Merchants
Sarnia,	Montreal, Commerce
Seaforth,	Commerce
Simcoe,	Commerce, Federal
Smith's Falls,	Molsons
Stratford,	Montreal, Commerce, Merchants
Strathroy:	Commerce, Federal
Thorold:	Commerce, Quebec
Tilsonburg:	Federal
Toronto:	British N. America, Montreal, Toronto, Central, Commerce, Ontario Federal, Dominion, Quebec, Dominion (Queen St. Br'ch) Imperial, Standard, Home Sav. & Loan Co., Merchants, Molsons
Trenton:	Molsons
Uxbridge:	Dominion
Walkerton;	Commerce, Merchants
Waterloo:	Molsons
Welland:	Imperial
Whitby:	Dominion, Ontario, Western
Windsor:	Commerce, Merchants
Wingham:	Hamilton
Woodstock:	Commerce, Imperial
Yorkville:	Federal
Waterford:	Federal

QUEBEC.

PLACE	NAME
Beauharnois:	JacquesCartier
Coaticook:	East'n Townships
Cowansville:	Eastern Townships
Gaspe Basin:	La Banque Nationale
Granby;	Eastern Townships
Joliette:	Banque d'Hochelaga
Montreal:	BritishN.America, Montreal, Toronto, Federal, Banque d'Hochelaga, La Banque Jac. Cartier, Union of Lower Canada, Ontario, Commerce, La Banque du Peuple, Quebec, La Banque Nationale, Merchants, Molsons
Napierville:	Ban. de St. Jean
Quebec:	British N. America, Montreal, Merchants, La Banque Nationale, Quebec, Union of Lower Canada
Richmond:	East'nTownships
St. Cesair:	La Banque St. Hyacinthe
St. Hyacinthe:	La Banque St. Hyacinthe
St. Johns:	Banque St. John, Merchants
Sherbrooke:	Eastern Townships and Merchants, La Banque Nationale
Sorell:	Molsons
Stanstead;	Eastern Townships
Three Rivers:	Quebec, Union of Lower Canada, La Banque d'Hochelaga

PLACE	NAME
Valleyfield;	La Banque Jac. Cartier
Waterloo:	East'n Townships

NOVA SCOTIA.

Amherst; Nova Scotia
Annapolis: Union of Halifax, Nova Sootia,
Antigonish: Merchants of Halifax, Fictou
Bridgetown: Nova Scotia
Bridgewater: Merchants of Halifax
Digby: Nova Scotia
Halifax: British N. America, Montreal, Halifax Banking Co., NovaScotia, Merchants of Halifax, People's, Union of Halifax
Kentville: Nova Scotia
Liverpool: Nova Scotia
Lockport: People's
Lunenburg: Merchants of Halifax
Maitland: Merch. of Halifax
New Glasgow: Nova Scotia, Pictou
North Sidney: Nova Scotia
Parrsboro': Halifax Banking Co.
Pictou: Nova Scotia, Pictou, Merchants of Halifax
Stellarton: Pictou
Sydney, C. B.: Merchants of Halifax
Truro; Halifax Banking Co., Merchants of Halifax
Weymouth: Merchants of Halifax
Windsor: Commercial
Wolfeville: Peoples
Yarmouth: Yarmouth, Nova Scotia

NEW BRUNSWICK

Chatham: Montreal
Fredericton; People's of N. B., British N. America
Moncton: Montreal, Nova Scotia
Newcastle: Montreal, Nova Scotia
St. John: British N. America, Montreal, New Brunswick, Nova Scotia, Maritime
St. Stephen: St. Stephen's
Woodstock; Nova Scotia

PRINCE EDWARD ISLAND.

Charlottetown: Pr. Edward Island, Merchants of P. E. Island, Union of P.E. Island Merchants of Halifax
Georgetown: Merchants of P. E. Island
Montague: Union of P. E. Isl.
Rustico: Farmers
Souris; Merchants of Halifax
Summerside: Summerside, Union of P .E. Island, Merchants of Halifax

MANITOBA.

Brandon: Imperial, Merchants
Emerson: Merchants, Ontario
Portage la Prairie: Ontario
Regina: Merchants
Winnipeg: Montreal, Ontario, Merchants, Nova Scotia, Imperial, Ottawa, Federal, Agents of Bank of Toronto

NEWFOUNDLAND.

St. John's: Commercial of N. F. Union of N. F.

BRITISH COLUMBIA.

N. Westminister; British Columbia (Br.),
Victoria; British Columbia (Br.), British N. America

STERLING TABLE AT 9½ OR PAR OF EXCHANGE

Pence	Cts.
1	2
2	4
3	6
4	8
5	10
6	12
7	14
8	16
9	18
10	20
11	22
12	24⅓
Shill'gs	
1	24⅓
2	48⅔
3	73
4	97⅓
5	1 21⅔
6	1 46
7	1 70⅓
8	1 94⅔
9	2 19
10	2 43⅓
11	2 67⅔
12	2 92
13	3 16⅓
14	3 40⅔
15	3 65
16	3 89⅓
17	4 13⅔
18	4 38
19	4 62
20	4 86⅔
£	**$ c.**
1	4 87
2	9 73
3	14 60
4	19 47
5	24 33
6	29 20
7	34 07
8	38 93
9	43 80
10	48 67
11	53 53

£	$ c.	£	$ c.	£	$ c.
12	58 40	61	296 87	110	535 33
13	63 27	62	301 73	111	540 20
14	68 13	63	306 60	112	545 07
15	73 00	64	311 47	113	549 93
16	77 87	65	316 33	114	554 80
17	82 73	66	321 20	115	559 67
18	87 60	67	326 07	116	564 53
19	92 47	68	330 93	117	569 40
20	97 33	69	335 80	118	574 27
21	102 20	70	340 67	119	579 13
22	107 07	71	345 53	120	584 00
23	111 93	72	350 40	121	588 87
24	116 80	73	355 27	122	593 73
25	121 67	74	360 13	123	598 60
26	126 53	75	365 00	124	603 47
27	131 40	76	369 87	125	608 33
28	136 27	77	374 73	126	613 20
29	141 13	78	379 60	127	618 07
30	146 00	79	384 47	128	622 93
31	150 87	80	389 33	129	627 80
32	155 73	81	394 20	130	632 67
33	160 60	82	399 07	131	637 53
34	165 47	83	403 93	132	642 40
35	170 33	84	408 80	133	647 27
36	175 20	85	413 67	134	652 13
37	180 07	86	418 53	135	657 00
38	184 93	87	423 40	136	661 87
39	189 80	88	428 27	137	666 73
40	194 67	89	433 13	138	671 60
41	199 53	90	438 00	139	676 47
42	204 40	91	442 87	140	681 33
43	209 27	92	447 73	141	686 20
44	214 13	93	452 60	142	691 07
45	219 00	94	457 47	143	695 83
46	223 87	95	462 33	144	700 80
47	228 73	96	467 20	145	705 67
48	233 60	97	472 07	146	710 53
49	238 47	98	476 93	147	715 40
50	243 33	99	481 80	148	720 27
51	248 20	100	486 67	149	725 13
52	253 07	101	491 53	150	730 00
53	257 93	102	496 40	151	734 87
54	262 80	103	501 27	152	739 73
55	267 67	104	506 13	153	744 60
56	272 53	105	511 00	154	749 47
57	277 40	106	515 87	155	754 33
58	282 27	107	520 73	156	759 20
59	287 13	108	525 60	157	764 07
60	292 00	109	530 47	158	768 93

STERLING TABLE AT 9½ OR PAR OF EXCHANGE

CONTINUED.

£	$ c.	£	$ c.	£	$ c.	£	$ c.
159	773 80	197	958 73	234	1138 80	271	1318 87
160	778 67	198	963 60	235	1143 67	272	1323 73
161	783 53	199	968 47	236	1148 53	273	1328 60
162	788 40	200	973 33	237	1153 40	274	1333 47
163	793 27	201	978 20	238	1158 27	275	1338 33
164	798 13	202	983 07	239	1163 13	276	1343 20
165	803 00	203	987 93	240	1168 00	277	1348 07
166	807 87	204	992 80	241	1172 87	278	1352 93
167	812 73	205	997 67	242	1177 73	279	1357 80
168	817 60	206	1002 53	243	1182 60	280	1362 67
169	822 47	207	1007 40	244	1187 47	281	1367 53
170	827 33	208	1012 27	245	1192 33	282	1372 40
171	832 20	209	1017 13	246	1197 20	283	1377 27
172	837 07	210	1022 00	247	1202 07	284	1382 14
173	841 93	211	1026 87	248	1206 93	285	1387 00
174	846 80	212	1031 73	249	1211 80	286	1391 87
175	851 67	213	1036 60	250	1216 67	287	1396 73
176	856 53	214	1041 47	251	1221 53	288	1401 60
177	861 40	215	1046 33	252	1226 40	289	1406 47
178	866 27	216	1051 20	253	1231 27	290	1411 33
179	871 13	217	1056 07	254	1236 13	291	1416 20
180	876 00	218	1060 93	255	1241 00	292	1421 07
181	880 87	219	1065 80	256	1245 87	293	1425 93
182	885 73	220	1070 67	257	1250 73	294	1430 80
183	890 60	221	1075 53	258	1255 60	295	1435 67
184	895 47	222	1080 40	259	1260 47	296	1440 53
185	900 33	223	1085 27	260	1265 33	297	1445 40
186	905 20	224	1090 13	261	1270 20	298	1450 27
187	910 07	225	1095 00	262	1275 07	299	1455 13
188	914 93	226	1099 87	263	1279 93	300	1460 00
189	919 80	227	1104 73	264	1284 80	400	1946 67
190	924 67	228	1109 60	265	1289 67	500	2433 33
191	929 53	229	1114 47	266	1294 53	600	2920 00
192	934 40	230	1119 33	267	1299 40	700	3405 67
193	939 27	231	1124 20	268	1304 27	800	3893 33
194	944 13	232	1129 07	269	1309 13	900	4380 00
195	949 00	233	1133 93	270	1314 00	1000	4866 67
196	953 87						

FRENCH KILOGRAMMES OR KILOS.

Converted into pounds AvoirdupoisKilo— 2.21 lbs.—1000 Grammes 1 Kilo.

K	Lbs. and decimals	K	Lbs. and decimals	K	Lbs. and decimals	K	Lbs. and decimals
1	... 2...21	31	...68...51	61	134...80	90	198...90
2	... 4...42	32	...70...72	62	137...01	91	201...11
3	... 6...63	33	...72...93	63	139...23	92	203...32
4	... 8...84	34	...74...14	64	141...44	93	205...53
5	...11...05	35	...77...35	65	143...65	94	207...74
6	...13...26	36	...79...56	66	145...86	95	209...95
7	...15...47	37	...81...77	67	148...07	96	212...16
8	...17...68	38	...83...96	68	150...28	97	214...37
9	...19...89	39	...86...19	69	152...49	98	217...85
10	...22...10	40	...88 40	70	154...70	99	218...79
11	...24...31	41	...90...61	71	156...91	100	221...00
12	...26...52	42	...92...82	72	159...11	105	232...05
13	...28...73	43	...95...03	73	161...33	110	243...10
14	...30...94	44	...97...24	74	163...54	115	254...15
15	...33...15	45	...99...45	75	165...75	120	265...20
16	...35...36	46	101.. 66	76	167...96	125	276...26
17	...37...57	47	103...87	77	170...17	130	287 ..30
18	...39...78	48	106...08	78	172...38	135	298...35
19	...41...99	49	108...29	79	174...59	140	309...40
20	...44...20	50	110...50	80	176...80	145	320...45
21	...46...41	51	112...71	81	179...01	150	331...50
22	...48...62	52	114 .92	82	181...22	160	353...60
23	...50...83	53	117...13	83	183...43	170	375...70
24	...53...04	54	119...34	84	185...64	180	397...80
25	...55...26	55	121...55	85	187...85	190	419...90
26	...57...46	56	123...76	86	190...06	200	442...00
27	...59...67	57	126...00	87	192...27	250	552 50
28	...61...88	58	128...18	88	194...48	300	663...00
29	...64...09	59	130...38	89	196...69	...	.....
30	...66...30	60	132...60	...	.....	...	.....

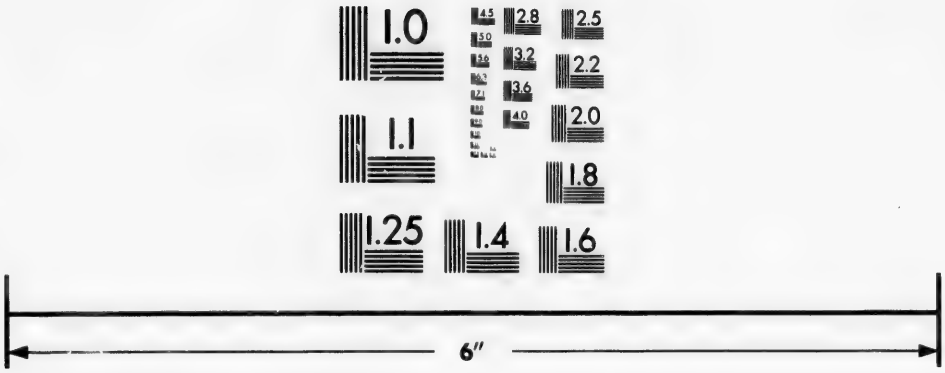
FLORINS OF AUSTRIA.

45 3-10 *Cents Customs Value.—Gold.*

K	$ cents	F	$ cents	F	$ cents	F	$ cents
5	.226	14	6.34	46	20.83	78	35.53
10	.453	15	6.79	47	21.29	79	35.78
15	.679	16	7.24	48	21.74	80	36.24
20	.906	17	7.60	49	25.19	81	36.69
25	.1131	18	8.15	50	22.65	82	37.14
30	.1360	19	8.60	51	23.10	83	37.60
35	.1585	20	9.06	52	23.55	84	38.05
40	.1813	21	9.51	53	24.00	85	38.50
45	.2038	22	9.96	54	24.46	86	38,96
50	.225	23	10.41	55	24.91	87	39.41
55	.2491	24	10.87	56	25.36	88	39.86
60	.272	25	11.32	57	25.82	89	40.31
65	.2994	26	11.77	58	26.27	90	40.78
70	.317	27	12.23	59	26.72	91	41.22
75	.3397	28	12.68	60	27.18	92	41.67
80	.363	29	13.13	61	27.63	93	42.13
85	.385	30	13.59	62	28.08	94	42.58
90	.408	31	14.04	63	28.53	95	43.03
95	.4303	32	14.49	64	28.99	96	43.49
Fl'n							
1	.456	33	14.94	65	29.44	97	43.94
2	.90	34	15.40	66	29.89	98	44.39
3	1.36	35	15.85	67	30.35	99	44.84
4	1.81	36	16.30	68	30.80	100	45.30
5	2.26	37	16.76	69	31.25	200	90.60
6	2.71	38	17.21	70	31.71	300	135.90
7	3.17	39	17.66	71	32.15	400	181.20
8	3.62	40	18.12	72	32.61	500	226.50
9	4.07	41	18.57	73	33.07	600	271.80
10	4.53	42	19.02	74	33.53	700	317.10
11	4,98	43	19.48	75	33.97	800	362.40
12	5.43	44	19.93	76	34.43	900	407.70
13	5.88	45	20.38	77	34.89	1000	453.00

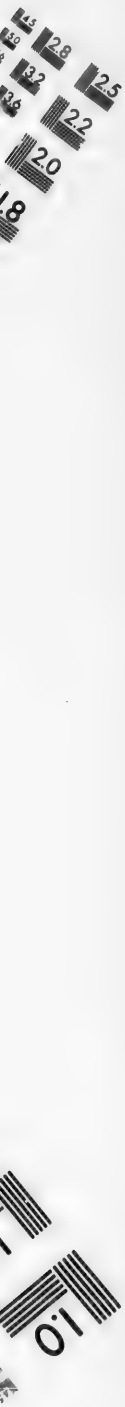
100 New Kreutzer—1 Florin,

IMAGE EVALUATION
TEST TARGET (MT-3)



Photographic
Sciences
Corporation

23 WEST MAIN STREET
WEBSTER, N.Y. 14580
(716) 872-4503


2.8
2.5
3.2
2.2
3.6
2.0
1.8
1.0

FLORINS OF NETHERLANDS.

38-510 Cents Customs Value.

C	$ c.	F	$ c.	F	$ c.	F	$ c.
5	193	14	5 39	46	17 71	78	30 03
10	385	15	5 77	47	18 09	79	30 41
15	578	16	6 16	48	18 48	80	30 80
20	770	17	6 54	49	18 86	81	31 18
25	963	18	6 93	50	19 25	82	31 57
30	1155	19	7 31	51	19 63	83	31 95
35	1348	20	7 70	52	20 02	84	32 34
40	1540	21	8 08	53	20 40	85	32 72
45	1733	22	8 47	54	20 79	86	33 11
50	1925	23	8 85	55	21 17	87	33 49
55	2118	24	9 24	56	21 56	88	33 88
60	2310	25	9 62	57	21 94	89	34 27
65	2503	26	10 01	58	22 33	90	34 65
70	2695	27	10 39	59	22 71	91	35 03
75	2888	28	10 78	60	23 10	92	35 42
80	3080	29	11 16	61	23 48	93	35 80
85	3273	30	11 55	62	23 87	94	36 19
90	3465	31	11 94	63	24 25	95	36 57
95	3658	32	12 32	64	24 64	96	36 96
F	385	33	12 70	65	25 02	97	37 34
2	770	34	13 09	66	25 41	98	37 73
3	1 15	35	13 47	67	25 79	99	38 11
4	1 54	36	13 86	68	26 18	100	38 50
5	1 92	37	14 24	69	26 56	200	77 00
6	2 31	38	14 63	70	26 95	300	115 50
7	2 69	39	15 01	71	27 33	400	154 00
8	3 08	40	15 40	72	27 72	500	192 50
9	3 46	41	15 78	73	28 10	600	231 00
10	3 85	42	16 17	74	28 49	700	269 50
11	4 23	43	16 55	75	28 77	800	308 00
12	4 62	44	16 94	76	29 26	900	346 50
13	5 00	45	17 32	77	29 64	1000	385 00

FLORINS OF AUSTRIA.

41 3-10 cents Customs Value.—Paper.

K	$ cents	F	$ cents	F	$ cents	F	$ cents
5	.207	14	5.78	46	19.00	78	32.20
10	.413	15	6.20	47	19.41	79	32.62
15	.620	16	6.60	48	19.82	80	33.03
20	.816	17	7.02	49	20.23	81	33.44
25	.1033	18	7.44	50	20.64	82	33.86
30	.1240	19	7.85	51	21.05	83	34.27
35	.1447	20	8.26	52	21.46	84	34.68
40	.1653	21	8.67	53	21.88	85	35.09
45	.1860	22	9.09	54	22.29	86	35.50
50	.206	23	9.51	55	22.70	87	35.92
55	.227	24	9.91	56	23.11	88	36.33
60	.247	25	10.32	57	23.52	89	36.74
65	.268	26	10.73	58	23.93	90	37.17
70	.289	27	11.16	59	24.34	91	37.58
75	.309	28	11.56	60	24.77	92	37.99
80	.330	29	11.98	61	25.18	93	38.41
85	.351	30	12.40	62	25.59	94	38.82
90	.372	31	12.81	63	26.00	95	39.23
95	.392	32	13.22	64	26.41	96	39.64
F'l'n							
1	.413	33	13.62	65	26.82	97	40.06
2	.826	34	14.04	66	27.23	98	40.47
3	1.239	35	14.45	67	27.66	99	40.98
4	1.65	36	14.87	68	28.08	100	41.30
5	2.06	37	15.28	69	28.49	200	82.60
6	2.48	38	15.69	70	28.90	300	123.90
7	2.90	39	16.10	71	29.31	400	165.20
8	3.31	40	16.52	72	29.72	500	206.50
9	3.72	41	16.93	73	30.14	600	247.80
10	4.13	42	17.34	74	30.58	700	289.10
11	4.54	43	17.75	75	30.97	800	330.40
12	4.96	44	18.17	76	31.38	900	371.70
13	5.37	45	18.58	77	31.79	1000	413.00

100 New Kreutzer—1 Florin,

MARKS OF GERMAN EMPIRE.

Mark—23.8 cents.—Customs Value.

M	$ cents	M	$ cents	M	$ cents
1	.238	41	9.75	81	19.28
2	.476	42	9.99	82	19.51
3	.715	43	10.23	83	19.75
4	.952	44	10,37	84	19.99
5	1.19	45	10.71	85	20.23
6	1,43	46	10.93	86	20.46
7	1.66	47	11.18	87	20.70
8	1.90	48	11.42	88	20.94
9	2.14	49	11.66	89	21.18
10	2.38	50	11.90	90	21.42
11	2.62	51	12.13	91	21.65
12	2.85	52	12.37	92	21.89
13	3.09	53	12.61	93	22.13
14	3.33	54	12.85	94	22.37
15	3,57	55	13.09	95	22.61
16	3.81	56	13.32	96	22.84
17	4.05	57	13.56	97	23.08
18	4.28	58	13.80	98	23.32
19	4.52	59	14.04	99	23.56
20	4.76	60	14.28	100	23,80
21	4.99	61	14.51	200	47.60
22	5.23	62	14.75	300	71,40
23	5.47	63	14.99	400	95.20
24	5.71	64	15.23	500	119.00
25	5.95	65	15.47	600	142.80
26	6.18	66	15.71	700	166.60
27	6.42	67	15.94	800	190.40
28	6.66	68	16.18	900	214.20
29	6.90	69	16,42	1000	238.00
30	7.15	70	16.66	1500	357.00
31	7.37	71	16.89	2000	476.00
32	7.61	72	17.17	3000	714.00
33	7,85	73	17.37	4000	952.00
34	8.09	74	17.61	5000	1190.00
35	8.33	75	17.85	6000	1428.00
36	8.56	76	18.09	7000	1666.00
37	8.80	77	18.32	8000	1904.00
38	9.04	78	18.56	9000	2142.00
39	9.28	79	18.80	10000	2380.00
40	9.52	80	19.04		

ROBERT RAE ANDREW WATSON

RAE & WATSON,

Manufacturers' Agents

22 CHURCH STREET,

TORONTO

Importers of Grocers' Specialties, Etc.

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Day & Martin, London, Eng., Blackings,

Smith & Gregory, Bristol, Eng., Blue and Blacklead.

Gilchrist Bros., Guelph, Ont., Jams.

S. H. & A. S, Ewing, Montreal, Que., Vienna Baking Powder

Andrew Mitchell & Co., Glasgow, Scotland, Sacks, Jute and Cotton.

David T. Boyd, Glasgow, Scotland, General Agent.

Montreal Saw Works, Montreal, Que., Saws, etc.

Geo. W. Wheatley & Co., Shipping Agents, London and Liverpool.

British America Assurance Co., Toronto.

Commissions Undertaken for Purchase or Sale.

STORAGE, BOND OR FREE.

CUSTOMS ENTRIES PASSED.

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22 Church Street, Toronto.